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The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

DEPARTMENT OF PUBLIC UTILITIES

FOR THE

YEAR ENDED NOVEMBER 30, 1921

PART II—SECTION 1

RETURNS—GAS, ELECTRIC AND WATER COMPANIES  
AND MUNICIPAL LIGHTING PLANTS

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BOSTON

WRIGHT & POTTER PRINTING CO., STATE PRINTERS  
32 DERNE STREET



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AND MUNICIPAL LIGHTING PLANTS



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## The Commonwealth of Massachusetts

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### GAS, ELECTRIC AND WATER SUPPLY STATISTICS.

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Annual returns for the year ended June 30, 1921, have been received from fifty-five gas, fifty-seven electric and forty-nine water supply corporations, six persons, associations or manufacturing companies doing a gas or electric business, and one educational institution supplying water commercially; also, for the fiscal year 1920, from forty-one municipalities doing a gas or electric lighting business.

The Southeastern Massachusetts Power and Electric Company, which was originally organized under the name of the "Marion Gas Company" for the purpose of producing and selling acetylene gas, in November, 1920, discontinued the manufacture of such gas.

On May 16 the Tyngsboro Electric Light Company acquired all the assets of the Shirley Electric Company and began the supply of electricity in the territory formerly supplied by the Shirley Company.

On May 25 an explosion so damaged the gas works of the Cape and Vineyard Electric Company, located in Oak Bluffs, that it was necessary to close down the works, and the manufacture of gas has never been resumed.

The property of the Sunderland Electric Light and Power Company was on June 29 sold to the Amherst Gas Company.

The property of the Amesbury and Salisbury Gas Company, which for the past three years has been operated by a receiver, was on May 21 sold to a corporation of the same name, and the receiver was discharged on June 30.

The affairs of the Block Plant Electric Light Company are

still in litigation and the company has done no electric business since September 30, 1918.

On January 1 the plant of the Palmer Water Company was sold to the Palmer Fire District No. 1.

The Medfield Water Company sold to the town of Medfield on March 31 its water supply property.

The Weston Water Company sold its property to the town of Weston on July 1.

The Monument Beach Water Works, which supplies part of the village of Monument Beach in the town of Bourne, this year for the first time made a report of its business.

The following compilations of statistics are from the several returns:—

### GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June, 1921, with the localities supplied and the population of each according to the census of 1920. Unless otherwise noted the par value of each share of capital stock reported is \$100.

| CORPORATE NAME.                                     | Localities supplied.        | Popula-<br>tion. | Capital.   |
|---|-----------------------------|------------------|------------|
| Adams Gas Light Co., . . . . .                      | Adams, . . . . .            | 12,967           | \$162,000  |
| Amesbury and Salisbury Gas Co.,                     | Amesbury, . . . . .         | 10,036           | 60,000     |
|   | Salisbury, . . . . .        | 1,701            | —          |
| Amherst Gas Co., . . . . .                          | Amherst, . . . . .          | 5,550            | 300,000    |
|   | Pelham, . . . . .           | 503              | —          |
| Arlington Gas Light Co., . . . . .                  | Arlington, . . . . .        | 18,665           | 706,000    |
|   | Belmont, . . . . .          | 10,749           | —          |
|   | Winchester, . . . . .       | 10,485           | —          |
| Athol Gas and Electric Co., . . . . .               | Athol, . . . . .            | 9,792            | 757,000    |
| Attleboro Gas Light Co. Corpora-<br>tion, . . . . . | Attleboro, . . . . .        | 19,731           | 116,000    |
| Beverly Gas and Electric Co.,                       | Beverly, . . . . .          | 22,561           | 825,000    |
|   | Danvers, . . . . .          | 11,108           | —          |
| Blackstone Electric Light Co.,                      | Blackstone, . . . . .       | 4,299            | 60,000     |
|   | Boston, . . . . .           | 748,060          | 15,124,600 |
| Boston Consolidated Gas Co.,                        | Brookline, . . . . .        | 37,748           | —          |
|   | Milton, . . . . .           | 9,382            | —          |
|   | Brockton, . . . . .         | 66,254           | 1,537,000  |
|   | Avon, . . . . .             | 2,176            | —          |
|   | Bridgewater, . . . . .      | 8,438            | —          |
|   | Canton, . . . . .           | 5,945            | —          |
| Brockton Gas Light Co., . . . . .                   | East Bridgewater, . . . . . | 3,486            | —          |
|   | West Bridgewater, . . . . . | 2,908            | —          |
|   | Holbrook, . . . . .         | 3,161            | —          |
|   | Stoughton, . . . . .        | 6,865            | —          |
|   | Randolph, . . . . .         | 4,756            | —          |



| CORPORATE NAME.  | Localities supplied.                 | Popula-<br>tion.   | Capital.               |
|--|--------------------------------------|--------------------|------------------------|
| Cambridge Gas Light Co.,                               | Cambridge, . . .                     | 109,694            | \$1,680,000            |
|  | Somerville (in part), . . .          | —                  | —                      |
|  | Boston (Charlestown District), . . . | 34,272             | 658,800 <sup>1</sup>   |
| Charlestown Gas and Electric Co.,                      | Everett (in part), . . .             | —                  | —                      |
|  | Medford (in part), . . .             | —                  | —                      |
|  | Somerville (in part), . . .          | —                  | —                      |
| Citizens' Gas, Electric and Power Co.,                 | Nantucket, . . .                     | 2,797              | 60,000                 |
| Citizens' Gas Light Co., . . .                         | Quincy, . . .                        | 47,876             | 918,000                |
| Clinton Gas Light Co., . . .                           | Clinton, . . .                       | 12,979             | 183,000 <sup>2</sup>   |
| Dedham and Hyde Park Gas and Electric Light Co., . . . | Dedham, . . .                        | 10,792             | 155,950 <sup>1</sup>   |
|  | Hyde Park, . . .                     | 20,868             | —                      |
| East Boston Gas Co., . . .                             | East Boston, . . .                   | 63,051             | 575,000 <sup>3</sup>   |
|  | Chelsea, . . .                       | 43,184             | —                      |
| Easthampton Gas Co., . . .                             | Easthampton, . . .                   | 11,261             | 180,000                |
| Fall River Gas Works Co., . . .                        | Fall River, . . .                    | 120,485            | 1,127,000              |
|  | Somerset, . . .                      | 3,520              | —                      |
| Fitchburg Gas and Electric Light Co.,                  | Fitchburg, . . .                     | 41,029             | 1,234,300 <sup>1</sup> |
| Gardner Gas, Fuel and Light Co., . . .                 | Gardner, . . .                       | 16,971             | 140,000                |
| Gloucester Gas Light Co., . . .                        | Gloucester, . . .                    | 22,947             | 215,000 <sup>1</sup>   |
| Greenfield Gas Light Co., . . .                        | Greenfield, . . .                    | 15,462             | 166,000 <sup>1</sup>   |
| Gregory, J. D., . . .                                  | Turners Falls, . . .                 | 5,522 <sup>4</sup> | —                      |
|  | Princeton, . . .                     | 682                | — <sup>5</sup>         |
| Haverhill Gas Light Co., . . .                         | Haverhill, . . .                     | 53,884             | 585,000 <sup>1</sup>   |
|  | Groveland, . . .                     | 2,650              | —                      |
|  | Merrimac, . . .                      | 2,173              | —                      |
| Ipswich Gas Light Co., . . .                           | Ipswich, . . .                       | 6,201              | 16,000                 |
|  | Lawrence, . . .                      | 94,270             | 2,578,100              |
| Lawrence Gas Co., . . .                                | Andover, . . .                       | 8,268              | —                      |
|  | North Andover, . . .                 | 6,265              | —                      |
|  | Methuen, . . .                       | 15,189             | —                      |
| Leominster Gas Light Co., . . .                        | Leominster, . . .                    | 19,744             | 135,000                |
| Lexington Gas Co., . . .                               | Lunenburg, . . .                     | 1,634              | —                      |
|  | Lexington, . . .                     | 6,350              | 40,000                 |
| Lowell Gas Light Co., . . .                            | Lowell, . . .                        | 112,759            | 1,053,000              |
|  | Chelmsford, . . .                    | 5,682              | —                      |
|  | Dracut, . . .                        | 5,280              | —                      |
|  | Tewksbury, . . .                     | 4,450              | —                      |
|  | Lynn, . . .                          | 99,148             | 1,625,000              |
|  | Lynnfield, . . .                     | 1,165              | —                      |
| Lynn Gas and Electric Co., . . .                       | Marblehead, . . .                    | 7,324              | —                      |
|  | Nahant, . . .                        | 1,318              | —                      |
|  | Saugus, . . .                        | 10,874             | —                      |
|  | Swampscott, . . .                    | 8,101              | —                      |
|  | Malden, . . .                        | 49,103             | 2,085,500              |
|  | Melrose, . . .                       | 18,204             | —                      |
| Malden and Melrose Gas Light Co.,                      | Everett (in part), . . .             | —                  | —                      |
|  | Medford (in part), . . .             | —                  | —                      |
|  | Stoneham, . . .                      | 7,873              | —                      |
|  | Reading, . . .                       | 7,439              | —                      |
| Marlboro-Hudson Gas Co., . . .                         | Marlborough, . . .                   | 15,028             | 270,000                |
|  | Hudson, . . .                        | 7,607              | —                      |
|  | Maynard, . . .                       | 7,086              | —                      |
|  | Southborough, . . .                  | 1,838              | —                      |
|  | Stow, . . .                          | 1,101              | —                      |
| Milford Gas Light Co., . . .                           | Milford, . . .                       | 13,471             | 72,300                 |
|  | Hopedale, . . .                      | 2,777              | —                      |
|  | New Bedford, . . .                   | 121,217            | 2,862,000              |
| New Bedford Gas and Edison Light Co., . . .            | Acushnet, . . .                      | 3,075              | —                      |
|  | Dartmouth, . . .                     | 6,493              | —                      |
|  | Fairhaven, . . .                     | 7,291              | —                      |
| Newburyport Gas and Electric Co.,                      | Newburyport, . . .                   | 15,618             | 855,000                |
|  | Newbury, . . .                       | 1,303              | —                      |

<sup>1</sup> Par value, \$50.<sup>2</sup> Par value, \$500.<sup>3</sup> Par value, \$25.<sup>4</sup> Estimated.<sup>5</sup> Unincorporated.

| CORPORATE NAME.                               | Localities supplied.      | Population. | Capital.             |
|---|---------------------------|-------------|----------------------|
| Newton and Watertown Gas Light Co.,           | Newton, . . .             | 46,054      | \$360,000            |
|   | Waltham, . . .            | 30,915      | —                    |
|   | Watertown, . . .          | 21,457      | —                    |
|   | Wellesley, . . .          | 6,224       | —                    |
|   | Weston, . . .             | 2,282       | —                    |
| North Adams Gas Light Co.,                    | North Adams, . . .        | 22,282      | 400,000              |
| Northampton Gas Light Co.,                    | Clarksburg, . . .         | 1,136       | —                    |
|   | Northampton, . . .        | 21,951      | 155,675 <sup>1</sup> |
| North Attleborough Gas Light Co.,             | North Attleborough, . . . | 9,238       | 68,100               |
|   | Plainville, . . .         | 1,365       | —                    |
| Norwood Gas Light Co.,                        | Norwood, . . .            | 12,627      | 140,000              |
|   | Abington, . . .           | 5,787       | 709,000              |
|   | Braintree, . . .          | 10,580      | —                    |
|   | Hingham, . . .            | 5,604       | —                    |
|   | Rockland, . . .           | 7,544       | —                    |
| Old Colony Gas Co.,                           | Weymouth, . . .           | 15,057      | —                    |
|   | Whitman, . . .            | 7,147       | —                    |
|   | Ware, . . .               | 8,525       | —                    |
|   | Pittsfield, . . .         | 41,763      | 600,000              |
|   | Dalton, . . .             | 3,752       | —                    |
| Pittsfield Coal Gas Co.,                      | Lee, . . .                | 4,085       | —                    |
|   | Lenox, . . .              | 2,691       | —                    |
|   | Plymouth, . . .           | 13,045      | 148,500              |
|   | Kingston, . . .           | 2,505       | —                    |
|   | Salem, . . .              | 42,529      | 669,800              |
| Salem Gas Light Co.,                          | Peabody, . . .            | 19,552      | —                    |
| Spencer Gas Co.,                              | Spencer, . . .            | 5,930       | 97,500               |
|   | Springfield, . . .        | 129,614     | 2,527,100            |
|   | Agawam, . . .             | 5,023       | —                    |
|   | Chicopee, . . .           | 36,214      | —                    |
|   | East Longmeadow, . . .    | 2,352       | —                    |
| Springfield Gas Light Co.,                    | Longmeadow, . . .         | 2,618       | —                    |
|   | Ludlow, . . .             | 7,470       | —                    |
|   | South Hadley, . . .       | 5,527       | —                    |
|   | West Springfield, . . .   | 13,443      | —                    |
|   | Revere, . . .             | 28,823      | 834,500              |
| Suburban Gas and Electric Co.,                | Winthrop, . . .           | 15,455      | —                    |
|   | Taunton, . . .            | 37,137      | 330,000 <sup>3</sup> |
|   | Berkley, . . .            | 935         | —                    |
|   | Dighton, . . .            | 2,574       | —                    |
|   | Mansfield, . . .          | 6,255       | —                    |
| Taunton Gas Light Co.,                        | Norton, . . .             | 2,374       | —                    |
|   | Raynham, . . .            | 1,695       | —                    |
|   | Dudley, . . .             | 3,701       | 800,000              |
|   | Southbridge, . . .        | 14,245      | —                    |
|   | Webster, . . .            | 13,258      | —                    |
| Webster and Southbridge Gas and Electric Co., | Ashland, . . .            | 2,287       | 279,600              |
|   | Frammingham, . . .        | 17,033      | —                    |
|   | Natick, . . .             | 10,907      | —                    |
|   | Williamstown, . . .       | 3,707       | 40,000               |
|   | Woburn, . . .             | 16,574      | 45,100               |
| Williamstown Gas Co.,                         | Brookfield, . . .         | 2,216       | 285,000              |
|   | North Brookfield, . . .   | 2,610       | —                    |
|   | West Brookfield, . . .    | 1,281       | —                    |
|   | Leicester, . . .          | 3,635       | —                    |
|   | Monson, . . .             | 4,826       | —                    |
| Woburn Gas Light Co.,                         | Palmer, . . .             | 9,896       | —                    |
|   | Warren, . . .             | 3,467       | —                    |
|   | Worcester, . . .          | 179,754     | 1,400,000            |
| Worcester Gas Light Co.,                      |                           |             |                      |

<sup>1</sup> Par value, \$25.<sup>2</sup> Manufacture of gas a minor portion of business.<sup>3</sup> Par value, \$50.

### Aggregate Balance Sheets.

Aggregates from the balance sheets of the gas companies only, taken from the returns of 1920 and 1921, show the following facts:—

|   | JUNE 30.         |                  |
|---|------------------|------------------|
|   | 1920.            | 1921.            |
| <b>ASSETS.</b>  |                  |                  |
| Construction accounts, . . . . .                          | \$75,434,704 69  | \$79,750,974 51  |
| Cash on hand, . . . . .                                   | 2,570,922 40     | 2,230,870 84     |
| Due for gas, . . . . .                                    | 1,866,573 80     | 2,438,648 36     |
| Other accounts due, . . . . .                             | 1,374,999 29     | 1,973,559 73     |
| Materials, etc., . . . . .                                | 5,225,038 19     | 6,936,619 05     |
| Notes receivable, . . . . .                               | 223,372 79       | 131,009 30       |
| Reserve funds, . . . . .                                  | 104,840 36       | 80,405 51        |
| Investments, prepaid and suspense accounts, . . . . .     | 2,988,165 59     | 3,060,214 66     |
| Electric assets, . . . . .                                | 19,967,173 65    | 21,162,588 70    |
|   | \$109,755,790 76 | \$117,764,890 66 |
| <b>LIABILITIES.</b>                                       |                  |                  |
| Capital stock, . . . . .                                  | \$48,046,325 00  | \$49,762,725 00  |
| Bonds, . . . . .  | 5,030,500 00     | 7,669,500 00     |
| Notes payable, . . . . .                                  | 21,102,401 59    | 23,910,557 15    |
| Unpaid bills, . . . . .                                   | 2,425,509 73     | 2,140,981 07     |
| Unpaid dividends, . . . . .                               | 174,281 12       | 137,846 38       |
| Deposits, . . . . .                                       | 907,790 01       | 1,059,377 28     |
| Interest due and unpaid, . . . . .                        | 13,952 96        | 13,710 02        |
| Interest accrued but not due, . . . . .                   | 252,088 68       | 386,353 48       |
| Premium on capital stock, . . . . .                       | 19,015,064 20    | 19,416,277 95    |
| Other items, . . . . .                                    | 2,168,937 07     | 1,740,952 60     |
|   | \$99,136,850 36  | \$106,238,280 93 |
| Depreciation and other reserves, . . . . .                | 4,502,111 73     | 5,221,907 46     |
|   | \$103,638,962 09 | \$111,460,188 39 |
| Surplus, . . . . .  | 6,116,828 67     | 6,304,702 27     |
|   | \$109,755,790 76 | \$117,764,890 66 |
| Of these companies:                                       |                  |                  |
| 46 <sup>1</sup> show an aggregate surplus of . . . . .    | \$6,298,762 32   | \$6,589,413 51   |
| 10 <sup>2</sup> show an aggregate deficit of . . . . .    | 181,933 65       | 284,711 24       |
| Leaving total net surplus, as shown above, . . . . .      | \$6,116,828 67   | \$6,304,702 27   |
| Which added to reserves carried as liabilities, . . . . . | 4,502,111 73     | 5,221,907 46     |
|   | \$10,618,940 40  | \$11,526,609 73  |
| Would show an actual surplus of . . . . .                 | 22.10            | 23.16            |
| Equivalent to a per cent on capital of about . . . . .    |                  |                  |

<sup>1</sup> 48 in 1920.

<sup>2</sup> 8 in 1920.

The following table contains a summary of the financial operations of the incorporated companies and privately owned plants engaged in the sale of gas under the supervision of the Department for the year ended June 30, 1920, and for the year ended June 30, 1921:—

|   | JUNE 30.        |                 |
|---|-----------------|-----------------|
|   | 1920.           | 1921.           |
| <b>INCOME.</b>  |                 |                 |
| For gas sold by meter, . . . . .  | \$23,914,563 33 | \$30,584,007 29 |
| For gas supplied to public lamps, . . . . .   | 227,310 30      | 233,721 87      |
| For gas sold to other companies, . . . . .  | 1,760,280 02    | 2,521,349 57    |
| From sales of coke, . . . . .   | 798,716 41      | 1,125,466 61    |
| sales of tar, . . . . .   | 386,827 48      | 628,359 94      |
| sales of ammoniacal liquor, . . . . .   | 130,967 59      | 127,435 04      |
| other residuals, . . . . .  | 35,049 09       | 6,488 19        |
| rent of meters, . . . . .   | 11,982 68       | 13,395 29       |
| rent of gas stoves and engines, . . . . .   | 2,751 04        | 1,873 06        |
| rent of gas lamps, . . . . .  | 37,234 94       | 35,743 11       |
| other sources, . . . . .  | 15,727 33       | 12,273 29       |
| Total, . . . . .  | \$27,321,410 21 | \$35,290,113 26 |
| <b>EXPENSES.</b>  |                 |                 |
| 1. Coals, . . . . .   | \$6,027,929 75  | \$9,041,288 12  |
| 2. Enrichers, . . . . .   | 2,699,722 69    | 3,690,264 15    |
| 3. Purifying materials, . . . . .   | 82,789 04       | 90,069 63       |
| 4. Water, . . . . .   | 72,217 92       | 90,818 63       |
| 5. Wages at works, . . . . .  | 2,338,168 03    | 2,623,433 15    |
| 6. Station expenses, . . . . .  | 316,533 34      | 427,138 94      |
| 7. Repairs and maintenance of works, . . . . .  | 223,574 87      | 345,019 18      |
| 8. Renewal of machinery, . . . . .  | 1,057,312 87    | 1,218,753 70    |
| 9. Gas bought, . . . . .  | 2,610,962 10    | 3,629,452 77    |
| 10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, . . . . . | 1,272,686 96    | 1,458,266 52    |
| 11. Distribution tools and appliances, . . . . .  | 283,038 59      | 305,767 93      |
| 12. Gas stove fixing, repairs, etc., . . . . .  | 196,889 38      | 226,311 20      |
| 13. Repairs, renewals and maintenance of mains and service pipes, . . . . .                                   | 639,043 39      | 663,192 86      |
| 14. Distribution department, boiler fuel, . . . . .   | 46,440 01       | 42,827 87       |
| 15. Repairs and renewals of meters, . . . . .   | 561,156 44      | 698,355 19      |
| 16. Lighting and repairing (gas lamps only), . . . . .  | 78,026 16       | 77,592 13       |
| 17. Directors' allowances, . . . . .  | 18,741 35       | 18,310 26       |
| 18. Salaries of officers, . . . . .   | 272,579 36      | 267,643 57      |
| 19. General salaries, . . . . .   | 593,802 80      | 731,143 04      |
| 20. Rent of offices, . . . . .  | 65,726 82       | 97,198 06       |
| 21. Repairs and maintenance of office buildings, . . . . .  | 19,717 55       | 31,124 11       |
| 22. General office expenses, . . . . .  | 690,932 77      | 821,172 04      |
| 23. Taxes, . . . . .  | 2,032,009 48    | 2,306,854 46    |
| 24. Insurance, . . . . .  | 244,810 50      | 273,297 51      |
| 25. Law expenses, . . . . .   | 60,132 47       | 48,756 99       |
| 26. Claims, . . . . .   | 50,151 64       | 45,912 95       |
| 27. Bad debts, . . . . .  | 21,295 01       | 37,483 29       |
| 28. Incidental expenses, . . . . .  | 202,124 57      | 306,250 68      |
| Total, . . . . .  | \$22,778,515 86 | \$29,613,698 93 |
| Leaving an apparent profit on their gas business of . . . . .   | \$4,542,894 35  | \$5,676,414 33  |
| They have also received for interest, etc., . . . . .   | 98,291 25       | 148,451 72      |
| for rents, etc., . . . . .  | 362,033 21      | 325,999 16      |
| as profits from electric lighting, . . . . .  | 2,054,704 88    | 1,898,560 32    |
| From these receipts should be deducted:   | \$7,057,923 69  | \$8,049,425 53  |
| Interest on bonds and loans, . . . . .  | \$1,636,942 58  | \$2,134,308 94  |
| Dividends, . . . . .  | 3,811,886 21    | 3,956,430 04    |
| Other items, . . . . .  | 1,468,015 20    | 1,810,265 26    |
| Leaving an apparent profit of . . . . .   | \$6,916,843 99  | \$7,901,004 24  |
|   | 141,079 70      | 148,421 29      |
|   | \$7,057,923 69  | \$8,049,425 53  |

Seven<sup>1</sup> of the companies appear not to have earned expenses, and eleven<sup>2</sup> have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$6,669,443.96. The receipts from sales for public lamps have increased by \$6,411.57.

In Appendix B will be found, under date of June 30, 1921, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Department after their examination and correspondence with the officers of the several companies.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix E. The aggregate valuation of all the companies is \$91,062,583.

Certain companies, however, have electric light plants, and the assessed value of such, whenever separately returned, is as follows:—

|                              |           |                         |              |
|------------------------------|-----------|-------------------------|--------------|
| Amherst, . . . . .           | \$256,100 | New Bedford, . . . . .  | \$5,954,710  |
| Cape and Vineyard, . . . . . | 364,340   | Southeastern, . . . . . | 253,189      |
| Easthampton, . . . . .       | 81,625    | Suburban, . . . . .     | 739,405      |
| Fitchburg, . . . . .         | 1,389,840 | Webster, . . . . .      | 528,696      |
| Lawrence, . . . . .          | 3,469,880 |                         |              |
| Lynn, . . . . .              | 2,761,973 | Total, . . . . .        | \$19,184,448 |

The value of the gas plants as assessed by the local assessors is, then, in round numbers, probably not far from \$72,000,000, as there are electric plants at Adams, Athol, Beverly, Blackstone, Charlestown, Clinton, Nantucket, Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$2,306,854.46, an average of 9.7 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$274,844.98 in the total, and of 1.1 cents for every thousand feet sold.

<sup>1</sup> 5 last year.

<sup>2</sup> 13 last year.

### Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix E. Eleven companies paid no dividends. The 45 companies paying dividends paid out in all for this purpose the sum of \$3,956,430.04, which is an average rate of 7.95 per cent on their capital stock.

### Increases in Price.

The following companies have increased their maximum net price during the year ended June 30: —

|                                 |                       |
|---------------------------------|-----------------------|
| Arlington, . . . . .            | from \$1 25 to \$1 70 |
| Attleboro, . . . . .            | from 1 40 to 1 60     |
| Blackstone, . . . . .           | from 1 60 to 1 70     |
| Boston, . . . . .               | from 1 10 to 1 35     |
| Brockton, . . . . .             | from 2 10 to 2 28     |
| Cambridge, . . . . .            | from 1 10 to 1 50     |
| Citizens' (Quincy), . . . . .   | from 1 35 to 1 65     |
| Dedham and Hyde Park, . . . . . | from 1 25 to 1 55     |
| East Boston, . . . . .          | from 1 05 to 1 35     |
| Fall River, . . . . .           | from 1 05 to 1 25     |
| Fitchburg, . . . . .            | from 1 30 to 1 70     |
| Gloucester, . . . . .           | from 1 35 to 1 75     |
| Greenfield, . . . . .           | from 1 80 to 2 20     |
| Lawrence, . . . . .             | from 1 25 to 1 60     |
| Leominster, . . . . .           | from 1 45 to 1 85     |
| Lowell, . . . . .               | from 1 40 to 1 50     |
| Lynn, . . . . .                 | from 1 15 to 1 50     |
| Marlborough, . . . . .          | from 1 55 to 1 80     |
| New Bedford, . . . . .          | from 1 10 to 1 50     |
| Newburyport, . . . . .          | from 1 80 to 2 73     |
| Newton, . . . . .               | from 1 05 to 1 35     |
| North Adams, . . . . .          | from 1 20 to 1 60     |
| Northampton, . . . . .          | from 1 25 to 1 80     |
| North Attleborough, . . . . .   | from 1 35 to 1 65     |
| Norwood, . . . . .              | from 2 50 to 3 06     |
| Old Colony, . . . . .           | from 2 00 to 2 61     |
| Salem, . . . . .                | from 1 40 to 1 80     |
| Springfield, . . . . .          | from 1 15 to 1 45     |
| Taunton, . . . . .              | from 1 45 to 1 60     |
| West Boston, . . . . .          | from 1 75 to 1 80     |
| Woburn, . . . . .               | from 1 85 to 2 10     |
| Worcester, . . . . .            | from 1 50 to 1 65     |

**Reduction in Price.**

The following company has reduced its maximum net price during the year ended June 30: —

Charlestown, . . . . . from \$1 35 to \$1 30

**Prices.**

The following pages show the prices charged by the several gas companies June 30, 1921, and the average price, per thousand feet, received from sales by meter in each of the two years ended June 30, 1920 and 1921: —

| COMPANY.                   | Gross Price. | REMARKS.   | MAXIMUM NET PRICE. |        | AVERAGE PRICE. |        |
|----------------------------|--------------|--|--------------------|--------|----------------|--------|
|                            |              |  | 1921.              | 1920.  | 1921.          | 1920.  |
| Adams, . . .               | \$1 75       | Discount 10 cents per M if paid before the 10th of the month; this rate on first 10,000 feet; on next 10,000 feet, \$1.55 net per M; on over 20,000 feet, \$1.45 net per M. Minimum charge of \$6 a year.  | \$1 65             | \$1 65 | \$1 60         | \$1 26 |
| Amesbury, . . .            | 3 00         | \$3 per M in town of Amesbury; \$3.50 per M at Salisbury and Salisbury Beach. Minimum charge of \$7 a year.  | 3 00               | 3 00   | 2 92           | 2 97   |
| Amherst, . . .             | 2 50         | \$2.50 per M on first 2,000 feet and \$2 per M on over 2,000 feet a month.   | 2 50               | 2 50   | 2 27           | 1 96   |
| Arlington, . . .           | 1 80         | Discount 10 cents per M if paid before the 10th of the month. Net price on first 10,000 feet a month, \$1.70 per M; on next 10,000 feet, \$1.60 per M; and on all over 20,000 feet, \$1.50 per M. Minimum charge of 50 cents a month is made to consumers whose net bills average less than \$6 during the year. | 1 70               | 1 25   | 1 67           | 1 26   |
| Athol, . . .               | 2 00         | Gas for fuel purposes, \$1.80 to \$1.60, according to quantity used. Yearly minimum charge of \$6.   | 2 00               | 2 00   | 1 93           | 1 92   |
| Attleboro, . . .           | 1 80         | Discount 20 cents per M if paid on or before the 16th of the month. From 93,750 to 100,000 feet a month, \$1.50 net; from 100,000 to 373,333 feet a month, \$1.50 per M; from 373,333 to 400,000 feet a month, \$560; for over 400,000 feet a month, \$1.40 per M.   | 1 60               | 1 40   | 1 49           | 1 27   |
| Beverly, . . .             | 1 90         | Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1.60 per M net; two other special customers at \$1.60 net per M.   | 1 70               | 1 70   | 1 73           | 1 44   |
| Blackstone, . . .          | 1 80         | Prepayment meters, \$1.80. Minimum charge of 50 cents a month. Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$9 a year, payable 75 cents a month, but adjusted at end of year on basis of year's consumption.   | 1 70               | 1 60   | 1 68           | 1 62   |
| Easton Consolidated, . . . | 1 35         | Gas used for power and fuel exceeding 25,000 cubic feet per month, \$1.20 an M, with a discount of 25 per cent on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$3 per year.  | 1 35               | 1 10   | 1 32           | 1 01   |



|                                  |                   |   |                   |                   |      |      |
|----------------------------------|-------------------|---|-------------------|-------------------|------|------|
| Brookton, . . . . .              | 2 58 <sup>1</sup> | Discount 30 cents per M on all bills paid on or before the 10th of the month. Charges made by the hundred feet, being 82 cents gross on first hundred cubic feet, with discount of 12 cents, 24 cents each on next 400, 16 cents each on next 19,500, 15 cents each on next 30,000, and 14 cents each on next 50,000 feet, with a discount of 2 cents from each rate. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon, Bridgewater, East Bridgewater, West Bridgewater, Stoughton and Canton is 81 cents for first 100 cubic feet, with discount of 11 cents, 21 cents each on next 400, 13 cents each on next 19,500, 12 cents each on next 30,000 and 11 cents each on next 50,000 feet, with discount of 1 cent each on each 100 feet after the first, if paid in 10 days. | 2 28 <sup>1</sup> | 2 10 <sup>1</sup> | 1 89 | 1 54 |
| Cambridge, . . . . .             | 1 60              | Discount 10 cents per M if paid within 10 days from date of bill. Charges made by the hundred cubic feet, being 15 cents net a hundred. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 15 to 13 cents net.  | 1 50              | 1 10              | 1 54 | 1 11 |
| Charlestown, . . . . .           | 1 40              | Discount 10 cents per M if paid in 10 days. Meter rent of \$2, unless \$7 worth of gas is used yearly. Second 25,000 feet a month, \$1.25 net per M; next 50,000 feet, \$1.20 net; next 200,000 feet, \$1.15 net; next 300,000 feet, \$1 net.   | 1 30              | 1 35              | 1 36 | 1 08 |
| Citizens' (Nantucket), . . . . . | 2 90              | Discount of 20 cents for payment within 10 days of date of bill. Minimum charge of \$6 per year.  | 2 70              | 2 70              | 2 72 | 2 21 |
| Citizens' (Quincy), . . . . .    | 1 65              | Gas for power and fuel, \$1.65 to \$1.20 per M according to amount used. Discount of 25 per cent on all bills over \$300. Minimum charge of 50 cents a month, with refund if customers' bills amount to more than \$6 per year.   | 1 65              | 1 35              | 1 57 | 1 32 |
| Clinton, . . . . .               | 2 00              | For the first 50,000 cubic feet per month, \$2 gross, less 10 cents per M cubic feet; for next 50,000 cubic feet, \$1.70 net; for the next 50,000 cubic feet, \$1.50 net; and all over 150,000 cubic feet, \$1.35 net. Net rate applies only to bills paid within 10 days. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year.  | 1 90              | 1 90              | 1 91 | 1 54 |
| Dedham, . . . . .                | 1 55              | Discounts: 5 cents per M from 500 to 3,000 feet; 10 cents per M to 30,000 feet; 15 cents per M to 100,000 feet; 20 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than \$7 worth of gas a year.   | 1 55              | 1 25              | 1 46 | 1 22 |

<sup>1</sup> Maximum gross and net prices in Brockton.

| COMPANY.     | Gross Price. | REMARKS.   | MAXIMUM NET PRICE. |        | AVERAGE PRICE. |        |
|--------------|--------------|--|--------------------|--------|----------------|--------|
|              |              |  | 1921.              | 1920.  | 1921.          | 1920.  |
| East Boston, | \$1 35       | Gas engine and fuel rates: first 25,000 cubic feet, per M, \$1.35; next 25,000 cubic feet, \$1.30; next 50,000 cubic feet, \$1.25; all over 100,000 cubic feet, \$1.20; a discount of 10 per cent will be allowed on the excess over \$300 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumers' bills amount to \$6 per year. This rate on first 2,000 feet. On more than 2,000 feet a month the rate is \$2 a thousand feet.   | \$1 35             | \$1 05 | \$1 29         | \$1 01 |
| Easthampton, | 2 50         | Discount 5 cents per M if paid within 15 days; \$1.15 per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.50 gross, \$1.45 net in 15 days. To Tiverton Gas Company, \$1.05 per M, but regular prices if less than 30,000 feet are used during any month.  | 2 50               | 2 50   | 2 41           | 1 92   |
| Fall River,  | 1 30         | First 25,000 feet, \$1.80 per M; \$1.65 per M next 25,000 feet; \$1.55 per M next 200,000 feet; \$1.50 per M on next 500,000 feet; \$1.45 per M on all over 750,000 feet; with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month.  | 1 25               | 1 05   | 1 19           | 1 06   |
| Fitchburg,   | 1 80         | Discount 10 cents if paid within 10 days of date of bill. If 2,000 feet a month are guaranteed the gross price is as above, with a discount of 10 cents on first thousand feet, and of 35 cents a thousand on all additional if paid by 10th of month. If 24,000 feet a year are guaranteed, the price is \$2.55 a thousand, with discount of 5 cents on first thousand, and 20 cents a thousand on all additional if paid by 10th of month. For gas for industrial purposes, with a guarantee of at least 30,000 feet a month, prices range from \$1.75 to \$1.35 a thousand, less 10-cent discount for payment in 15 days. Minimum charge of 40 cents a month. | 1 70               | 1 30   | 1 68           | 1 29   |
| Gardner,     | 2 55         | Discounts: 10 cents per M for first 200,000 feet; 25 cents per M for next 200,000 feet; 50 cents per M on over 400,000 feet if paid within 10 days. Minimum charge, \$3 a year.  | 2 45               | 2 45   | 2 26           | 2 35   |
| Gloucester,  | 1 85         |  | 1 75               | 1 35   | 1 67           | 1 35   |

|                                       |                   |   |                   |                   |       |       |
|---------------------------------------|-------------------|---|-------------------|-------------------|-------|-------|
| Greenfield, . . . . .                 | 2 30              | Discount 10 cents if paid before the 10th of the month following. First 10,000 cubic feet at \$2.20 net per M; next 20,000 feet at \$2.10 per M; and over 30,000 feet at \$2 per M. For industrial purposes, when more than 10,000 feet are consumed per month, \$1.65 net per M for first 200,000 feet; \$1.55 per M for next 100,000 feet; and \$1.45 per M for over 300,000 feet. Minimum charge, 50 cents per month, or \$6 per year, . . . . . | 2 20              | 1 80              | 1 90  | 1 65  |
| Gregory, J. D. (Princeton), . . . . . | 15 00             | Acetylene gas, . . . . .  | 15 00             | 15 00             | 15 00 | 15 00 |
| Haverhill, . . . . .                  | 1 40 <sup>2</sup> | Discount 10 cents per M if paid within 10 days. City of Haverhill, \$1.30 per M. Minimum charge, payable annually, of \$6 if less than that amount is used. Merrimac and Groveland, \$1.65 per M, with discount of 10 cents if paid within 10 days, . . . . .   | 1 30 <sup>2</sup> | 1 00 <sup>2</sup> | 1 18  | 1 01  |
| Ipswich, . . . . .                    | 2 75              |   | 2 75              | 2 71              | 2 71  | 2 11  |
| Lawrence, . . . . .                   | 1 70              | Discount 10 cents per M if paid within 15 days. Discount of 20 cents to city of Lawrence, . . . . .   | 1 60              | 1 25              | 1 56  | 1 24  |
| Leominster, . . . . .                 | 1 95              | Discount 10 cents on all bills paid within 10 days. Second 10,000 feet, \$1.75 net per M; next 30,000 feet, \$1.65 net per M; next 50,000 feet, \$1.45 net per M; all over 100,000 feet, \$1.25 net per M. Minimum charge of \$6 a year, . . . . .  | 1 85              | 1 45              | 1 82  | 1 44  |
| Lexington, . . . . .                  | 2 10              | Discount of 10 cents if paid within 10 days. All over 10,000 cubic feet per month, \$1.75 net per M. Minimum charge of \$6 to consumers whose net bills average less than that amount during the year, . . . . .  | 2 00              | 2 00              | 2 00  | 1 68  |
| Lowell, . . . . .                     | 1 60              | Discount 10 cents per M if paid within 7 days; second 50,000 cubic feet a month, \$1.40 net per M; over 100,000 cubic feet a month, \$1.35 an M. Minimum charge of 58 cents a month, . . . . .  | 1 50              | 1 40              | 1 63  | 1 26  |
| Lynn, . . . . .                       | 1 60              | Discount 10 cents per M if paid within 10 days. To General Electric Company at high pressure, \$1.15 net, at their works. To Salem Gas Light Company, \$1.20 per M feet flat rate, computed from consumers' meters in Salem. Experimental heating rate, \$1.35 net per M feet, . . . . .  | 1 50              | 1 15              | 1 42  | 1 13  |
| Malden, . . . . .                     | 1 50 <sup>3</sup> | Charge made by the hundred feet. First 35,000 cubic feet per month, 15 cents a hundred feet; next 10,000, 14 cents a hundred feet; and all in excess of 45,000, 13 cents a hundred feet. In Reading, for light and power, 16 cents gross a hundred feet, less 1 per cent discount; all in excess of 15,000 feet, 12 cents net a hundred feet. Minimum charge of \$7 a year, . . . . .   | 1 50 <sup>3</sup> | 1 50 <sup>3</sup> | 1 50  | 1 22  |

<sup>1</sup> Maximum gross and net prices, exclusive of Somerset.<sup>2</sup> Maximum gross and net prices, exclusive of Merrimac and Groveland.<sup>3</sup> Maximum gross and net prices, exclusive of Reading.

| COMPANY.           | Gross Price.      | REMARKS.  | MAXIMUM NET PRICE. |                   | AVERAGE PRICE. |        |
|--------------------|-------------------|---|--------------------|-------------------|----------------|--------|
|                    |                   |   | 1921.              | 1920.             | 1921.          | 1920.  |
| Marlborough, . . . | \$ 2 00           | Discount 20 cents per M if paid within 10 days. One large consumer using gas engine, at \$1.65 per M net. Tavern, hotel or restaurant rate, first 2,000 feet a month at retail rate; next 10,000 feet, 10 cents discount; and next 20,000 feet, 20 cents discount; all in excess, 30 cents discount. Large industrial users, first 100,000 feet a month at retail rate; second 100,000 feet, a discount of 10 cents per M; third 100,000 feet, a discount of 20 cents per M; fourth 100,000 feet, a discount of 30 cents per M; fifth 100,000 feet, a discount of 40 cents per M; sixth 100,000 feet, a discount of 50 cents per M. Minimum monthly charge of 50 cents. | \$1 80             | \$1 55            | \$1 80         | \$1 57 |
| Milford, . . .     | 2 20              | First 10,000 cubic feet per month, \$2.20 per M, with discount of 10 cents for payment in 10 days; next 10,000 cubic feet per month, \$2.10 per M, with discount of 10 cents for prompt payment; next 10,000 cubic feet per month, \$2 per M, with prompt payment discount of 10 cents; next 10,000 cubic feet per month, \$1.90 per M, with prompt payment discount of 10 cents; all over 50,000 cubic feet per month, \$1.60 net per M. Minimum charge of \$6 a year.   | 2 10               | 2 10              | 2 05           | 2 06   |
| New Bedford, . . . | 1 60 <sup>1</sup> | Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; 2,000,000 to 5,000,000 cubic feet on year's consumption, 10 cents per M; 5,000,000 to 10,000,000 cubic feet on year's consumption, 15 cents per M; over 10,000,000 cubic feet on year's consumption, 20 cents per M. Fairhaven, \$1.65, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7.   | 1 50 <sup>1</sup>  | 1 10 <sup>1</sup> | 1 38           | 1 12   |
| Newburyport, . . . | 2 93              | Charges made by the hundred feet, the first hundred being 91 cents gross, with 11 cents discount for prompt payment; the next 500 a month being 26 cents per hundred feet; and all over 600 feet a month being 18 cents a hundred feet, each with a discount of 1 cent a hundred feet. Minimum charge of \$6 a year.  | 2 73               | 1 80              | 2 37           | 1 82   |

|                       |      |  |      |      |      |      |
|-----------------------|------|--|------|------|------|------|
| Newton, . . .         | 1 35 | For consumption exceeding 500,000 cubic feet a year prices range from \$1.34 to \$1.25, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year.   | 1 35 | 1 05 | 1 30 | 1 02 |
| North Adams, . .      | 1 70 | Discount of 10 cents per M if paid in 10 days. Second 10,000 feet, \$1.60 per M, less discount of 10 cents if paid in 10 days; all over 20,000 feet a month, \$1.50 per M, less 10 cents for payment in 10 days. Minimum charge of \$6 a year.   | 1 60 | 1 20 | 1 58 | 1 20 |
| Northampton, . .      | 1 90 | 10 cents per M discount if paid in 10 days. Second 10,000 feet, \$1.80 per M, less 10 cents per M if paid in 10 days; next 10,000 feet, \$1.70 per M, less 10 cents per M if paid in 10 days; all over 30,000 feet a month, \$1.50 per M, less discount of 10 cents for payment in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year.   | 1 80 | 1 25 | 1 76 | 1 25 |
| North Attleborough, . | 1 80 | Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months.  | 1 65 | 1 35 | 1 64 | 1 36 |
| Norwood, . . .        | 3 36 | First 100 feet a month, \$1.02, with discount of 12 cents for payment within 15 days; next 9,900 feet, 26 cents a hundred feet, with discount of 2 cents a hundred for prompt payment; over 10,000 feet a month, 23½ cents a hundred feet, with discount of 2 cents a hundred.   | 3 06 | 2 50 | 2 64 | 2 41 |
| Old Colony, . . .     | 2 90 | First 100 feet a month, \$1.10; all over first 100 feet, 20 cents a hundred feet, with discount of 10 per cent for payment in fifteen days. Industrial rate: if customer agrees to use \$24 worth a month for six months or longer, \$1.60 an M on first 15,000 feet a month; \$1.50 an M on next 15,000; \$1.40 an M on 70,000; \$1.30 on all over 100,000 feet. House heating rate; if a consumer agrees to use a minimum of \$10 worth a month, special discounts are allowed if bills are paid within 15 days from date so that the net rate for gas is \$1.30 an M cubic feet. Rates to United States government: to Naval Ammunition Depot, from \$1.77 to \$1.60 an M, and to Camp Hingham, from \$1.62 to \$1.02 an M, both according to consumption. Employees, \$1.88½ an M if paid within fifteen days. Minimum charge of \$7 a year. | 2 61 | 2 00 | 2 26 | 1 80 |
| Otis Company (Ware),  | 2 25 | For over 20,000 feet a month price is \$2.15 per M. Minimum charge of 50 cents a month, . . . . .  | 2 25 | 2 25 | 2 23 | 1 86 |

<sup>1</sup> Maximum gross and net prices, exclusive of Fairhaven.

| COMPANY.                 | Gross Price.        | REMARKS.  | MAXIMUM NET PRICE.  |                     | AVERAGE PRICE. |        |
|--------------------------|---------------------|---|---------------------|---------------------|----------------|--------|
|                          |                     |   | 1921.               | 1920.               | 1921.          | 1920.  |
| Pittsfield, . . .        | \$1 90 <sup>1</sup> | Discount 10 cents if paid in 10 days. In Lenox and Lee the rate is \$2.10, with a discount of 10 cents if paid in 10 days. For industrial and mechanical uses price is \$1.90, with discounts from 25 to 60 cents per M, according to consumption, besides 10 cents per M, for payment in 10 days.  | \$1 80 <sup>1</sup> | \$1 80 <sup>1</sup> | \$1 71         | \$1 34 |
| Plymouth, . . .          | 2 85                | First 100 feet a month 95 cents; 200 feet a month, \$1.20; 300 feet, \$1.45; 400 feet, \$1.70; 500 feet, \$1.90; 600 feet, \$2.10; 700 feet, \$2.30; 800 feet, \$2.50; 900 feet, \$2.70; 1,000 feet, \$2.85, each with a discount of 10 cents for prompt payment. When more than 1,000 feet are consumed a month, each additional 100 cubic feet will be 20 cents. Net minimum charge, 50 cents a month.                                    | 2 75                | 2 75                | 2 69           | 2 68   |
| Salem, . . .             | 2 00                | Discount 20 cents per M if paid in 10 days. On bills of over 200,000 feet per month, \$1.75 net per M on first 100,000; \$1.70 per M on all over 300,000 feet. Minimum charge of 50 cents a month when bills do not amount to \$7 a year.   | 1 80                | 1 40                | 1 74           | 1 34   |
| Spencer, . . .           | 3 10                | Discount of 10 cents on all bills paid within 10 days. This on first 2,000 feet a month; next 3,000 feet, \$2.90 net per M; next 25,000 feet, \$2.50 net per M; next 20,000 feet, \$2.40 net per M; all over 50,000 feet a month, \$2.30 per M. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 a year.   | 3 00                | 3 00                | 2 98           | 2 51   |
| Springfield, . . .       | 1 55 <sup>2</sup>   | Discount 10 cents if paid within 15 days; also extra discount for quantity of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per month; and 20 cents per M on all in excess of 150,000 a month. South Hadley, \$1.65, and East Longmeadow, \$1.70 per M cubic feet, 10 cents discount if paid by the 15th of the month. Northern Connecticut Light and Power Company, 90 cents per M cubic feet if paid within 15 days. | 1 45 <sup>2</sup>   | 1 15 <sup>2</sup>   | 1 43           | 1 21   |
| Suburban (Revere), . . . | 1 50                | To consumers using over 35,000 cubic feet a month the following rates: first 35,000 cubic feet, \$1.50 per M; next 10,000, \$1.40; in excess of 45,000, \$1.30. Minimum yearly charge of \$3. . . .   | 1 50                | 1 50                | 1 50           | 1 20   |

|                             |                   |  |                   |                   |      |      |
|-----------------------------|-------------------|--|-------------------|-------------------|------|------|
| Taunton, . . . . .          | 1 70 <sup>3</sup> | Discount of 10 cents per M if paid within 15 days; \$1.60 gross price for 125,000 cubic feet and over per quarter; \$1.30 gross price for 800,000 cubic feet and over, less 10 cents per M if paid within 15 days; 50 cents a month charged when no gas is used. South Dighton, \$1.80 gross per M, less 10 cents per M if paid within 15 days; Norton and Mansfield, \$1.90, less 10 cents per M if paid within 15 days. For mechanical purposes, 10,000 to 20,000 cubic feet, \$1.60; 20,000 to 30,000 cubic feet, \$1.50; 30,000 or over, \$1.40 net per M. | 1 60 <sup>3</sup> | 1 45 <sup>3</sup> | 1 54 | 1 31 |
| Webster, . . . . .          | 1 75              | Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 to 20,000 cubic feet, \$1.60; 20,000 to 30,000 cubic feet, \$1.50; 30,000 or over, \$1.40 net per M.  | 1 65              | 1 65              | 1 63 | 1 40 |
| West Boston, . . . . .      | 1 90 <sup>4</sup> | Discount of 10 cents per M on all bills paid on or before the 15th of month.   | 1 80 <sup>4</sup> | 1 75 <sup>4</sup> | 1 80 | 1 75 |
| Williamstown, . . . . .     | 1 75              | Natick, \$2.00, with discount of 10 cents per M for prompt payment. Monthly minimum charge of 50 cents.  | 1 65              | 1 65              | 1 61 | 1 24 |
| Woburn, . . . . .           | 2 40              | Discount of 30 cents per M if paid within 15 days. Minimum monthly charge of 50 cents when yearly consumption is less than \$7.  | 2 10              | 1 85              | 2 10 | 1 86 |
| Worcester County, . . . . . | 3 10              | Discount 10 cents on bills paid within 10 days. This on first 2,000 feet a month; next 3,000 feet, \$2.90 net per M; next 25,000 feet, \$2.50 net per M; next 20,000 feet, \$2.40 net per M; all over 50,000 feet a month, \$2.30 per M. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year.   | 3 00              | 3 00              | 2 97 | 2 48 |
| Worcester, . . . . .        | 1 75              | Charges made per one hundred cubic feet. Discount 1 cent per 100 feet if paid within 20 days; first 25,000 cubic feet per month, 16½ cents per 100 net; next 25,000 cubic feet per month, 16 cents per 100 net; next 50,000 cubic feet per month, 15½ cents per 100 net; next 200,000 cubic feet per month, 15 cents per 100 net; next 200,000 cubic feet, 14½ cents per 100 net; excess of 500,000 cubic feet, 13½ cents per 100 net. Minimum charge of 50 cents a month.   | 1 65              | 1 50              | 1 59 | 1 28 |

<sup>1</sup> Maximum gross and net prices, exclusive of Lenox and Lee.<sup>2</sup> Maximum gross and net prices, exclusive of South Hadley Falls and East Longmeadow.<sup>3</sup> Maximum gross and net prices, exclusive of South Dighton, Norton and Mansfield.<sup>4</sup> Maximum gross and net prices, exclusive of Natick.

The average price paid by consumers of gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.89; in 1912, \$0.857; in 1913, \$0.85; in 1914, \$0.85; in 1915, \$0.862; in 1916, \$0.858; in 1917, \$0.858; in 1918, \$0.924; in 1919, \$1.09; in 1920, \$1.15; in 1921, \$1.46.

## REPORT OF THE GAS INSPECTION DIVISION.

### Gas Inspection.

During the year ended November 30, 1921, this Division made 681 routine inspections of the gas supplied by the 55 companies and 4 municipalities doing business in the State, the number ranging from 2 tests for some smaller companies to 30 for the Boston Consolidated Gas Company. All the thermometers used in the calorimeters throughout the State were compared and calibrated against a standard thermometer on the original installation of the calorimeters. In case of change or replacement the new thermometers are calibrated by this Division; 47 such calibrations were made this year.

A routine gas inspection comprises the determination of the presence or absence of hydrogen sulphide, the amount of ammonia and total sulphur in the gas and its calorific value. The law permits no hydrogen sulphide and not more than 10 grains of ammonia or 30 grains of sulphur per 100 cubic feet of gas. The standard for calorific value is 528 Btu's minimum per cubic foot. A British thermal unit (Btu) is the amount of heat required to raise the temperature of 1 pound of water 1° Fahrenheit. Violations of any of these requirements on three consecutive tests render a company liable to a fine of \$100. There were 140 violations of some one of these requirements, and one company became liable to a fine of \$100 for violation of the calorific value requirement; one company for the violation of the sulphuretted hydrogen requirement; one company to two



finer, one each for calorific value and sulphuretted hydrogen; while one company was liable to two fines for supplying gas containing sulphuretted hydrogen on six consecutive inspections. A special report was made to the Commission in the latter case.

A summary of the tests for each company is given in Table 1, and lists of the determinations of violations of the various requirements are shown in Tables 2, 3, 4 and 5.

TABLE 1. — *Summary of the Determinations of the Gas Tests of All Companies for the Year ended November 30, 1921.*

| COMPANY.                              | Inspections. | CALORIFIC VALUES. |          |         | AVERAGE GRAINS PER 100 CUBIC FEET. |          | Hydrogen Sulphide, Times Present. |
|---------------------------------------|--------------|-------------------|----------|---------|------------------------------------|----------|-----------------------------------|
|                                       |              | Average.          | Highest. | Lowest. | Sulphur.                           | Ammonia. |                                   |
| Adams, . . . . .                      | 8            | 543.5             | 555      | 526     | 8.90                               | 1.—      | —                                 |
| Amesbury, . . . . .                   | 4            | 468.7             | 499      | 418     | 19.07                              | 1.—      | 2                                 |
| Amherst, . . . . .                    | 2            | 575.5             | 585      | 566     | 8.20                               | 1.—      | —                                 |
| Arlington, . . . . .                  | 16           | 548.5             | 582      | 518     | 8.56                               | 1.—      | —                                 |
| Athol, . . . . .                      | 8            | 545.6             | 573      | 525     | 8.55                               | 1.—      | —                                 |
| Attleboro, . . . . .                  | 11           | 547.8             | 572      | 533     | 17.80                              | 1.—      | —                                 |
| Beverly, . . . . .                    | 14           | 537.9             | 558      | 509     | 10.42                              | 1.—      | 2                                 |
| Blackstone, . . . . .                 | 2            | 544.5             | 563      | 526     | 18.30                              | 1.—      | —                                 |
| Boston, . . . . .                     | 30           | 548.1             | 582      | 519     | 8.69                               | 1.—      | 1                                 |
| Brockton, . . . . .                   | 12           | 530.0             | 550      | 518     | 14.80                              | 1.23     | —                                 |
| Cambridge, . . . . .                  | 22           | 548.7             | 590      | 538     | 13.95                              | 1.—      | —                                 |
| Charlestown, . . . . .                | 16           | 566.2             | 587      | 541     | 20.59                              | 1.—      | —                                 |
| Citizens' (Nantucket), . . . . .      | 2            | 550.0             | 572      | 528     | 18.00                              | 1.—      | —                                 |
| Citizens' (Quincy), . . . . .         | 19           | 538.5             | 549      | 524     | 8.43                               | 1.—      | —                                 |
| Clinton, . . . . .                    | 12           | 533.3             | 550      | 502     | 8.92                               | 1.—      | 3                                 |
| Dedham, . . . . .                     | 16           | 541.1             | 557      | 528     | 8.92                               | 1.—      | —                                 |
| East Boston, . . . . .                | 18           | 538.0             | 549      | 528     | 10.10                              | 1.—      | —                                 |
| Easthampton, . . . . .                | 6            | 538.5             | 550      | 528     | 15.58                              | 1.—      | —                                 |
| Fall River, . . . . .                 | 17           | 533.4             | 558      | 506     | 12.21                              | 1.—      | 1                                 |
| Fitchburg, . . . . .                  | 15           | 538.0             | 577      | 512     | 14.78                              | 1.03     | —                                 |
| Gardner, . . . . .                    | 8            | 551.1             | 575      | 528     | 7.13                               | 1.—      | 1                                 |
| Gloucester, . . . . .                 | 14           | 538.2             | 549      | 522     | 6.78                               | 1.—      | —                                 |
| Greenfield, . . . . .                 | 12           | 529.0             | 586      | 503     | 10.67                              | 1.—      | 1                                 |
| Haverhill, . . . . .                  | 15           | 538.6             | 557      | 527     | 9.51                               | 1.—      | —                                 |
| Holyoke, <sup>1</sup> . . . . .       | 10           | 530.9             | 552      | 503     | 14.80                              | 1.—      | —                                 |
| Ipswich, . . . . .                    | 2            | 581.0             | 627      | 535     | 3.20                               | 1.—      | —                                 |
| Lawrence, . . . . .                   | 17           | 560.8             | 592      | 541     | 19.92                              | 1.—      | —                                 |
| Leominster, . . . . .                 | 14           | 537.2             | 562      | 498     | 8.02                               | 1.—      | 1                                 |
| Lexington, . . . . .                  | 4            | 534.5             | 554      | 523     | 6.47                               | 1.—      | —                                 |
| Lowell, . . . . .                     | 17           | 545.9             | 563      | 523     | 21.70                              | 1.—      | 3                                 |
| Lynn, . . . . .                       | 24           | 531.3             | 566      | 519     | 17.87                              | 1.—      | 2                                 |
| Malden, . . . . .                     | 14           | 542.2             | 561      | 527     | 14.52                              | 1.02     | 1                                 |
| Marlborough, . . . . .                | 11           | 539.0             | 576      | 512     | 10.01                              | 1.—      | 5                                 |
| Middleborough, <sup>1</sup> . . . . . | 3            | 629.3             | 634      | 622     | 9.93                               | 1.—      | —                                 |
| Milford, . . . . .                    | 10           | 600.0             | 641      | 532     | 21.45                              | 1.—      | 1                                 |
| New Bedford, . . . . .                | 17           | 540.5             | 557      | 518     | 8.64                               | 1.—      | 3                                 |
| Newburyport, . . . . .                | 10           | 583.5             | 610      | 559     | 20.80                              | 4.73     | —                                 |
| Newton, . . . . .                     | 20           | 531.7             | 541      | 526     | 7.52                               | 1.—      | —                                 |
| North Adams, . . . . .                | 8            | 542.3             | 554      | 523     | 8.99                               | 1.—      | —                                 |
| Northampton, . . . . .                | 10           | 540.1             | 556      | 526     | 8.44                               | 1.—      | —                                 |
| North Attleborough, . . . . .         | 10           | 576.2             | 645      | 484     | 16.32                              | 2.30     | —                                 |

<sup>1</sup> Municipal plant.

TABLE 1. — *Summary of the Determinations of the Gas Tests of All Companies for the Year ended November 30, 1921 — Concluded.*

| COMPANY.                          | Inspections. | CALORIFIC VALUES.  |           |          | AVERAGE GRAINS PER 100 CUBIC FEET. |          | Hydrogen Sulphide, Times Present. |
|-----------------------------------|--------------|--------------------|-----------|----------|------------------------------------|----------|-----------------------------------|
|                                   |              | Average.           | High-est. | Low-est. | Sulphur.                           | Ammonia. |                                   |
| Norwood, . . . . .                | 7            | 533.0              | 560       | 520      | 12.67                              | 1.—      | —                                 |
| Old Colony, . . . . .             | 11           | 537.1              | 551       | 518      | 10.50                              | 1.—      | 2                                 |
| Otis (Ware), . . . . .            | 2            | 664.5              | 696       | 633      | 21.50                              | 9.3      | —                                 |
| Pittsfield, . . . . .             | 9            | 545.5              | 571       | 526      | 11.69                              | 1.—      | —                                 |
| Plymouth, . . . . .               | 8            | 514.5              | 583       | 453      | 17.54                              | 1.41     | —                                 |
| Salem, . . . . .                  | 16           | 547.4              | 575       | 524      | 11.61                              | 1.—      | 3                                 |
| Spencer, . . . . .                | 9            | 535.7              | 549       | 514      | 9.48                               | 1.—      | —                                 |
| Springfield, . . . . .            | 14           | 535.8              | 547       | 519      | 16.23                              | 3.92     | —                                 |
| Suburban (Revere), . . . . .      | 14           | 541.0              | 543       | 519      | 15.09                              | 1.—      | —                                 |
| Taunton, . . . . .                | 13           | 552.2              | 592       | 525      | 15.82                              | 1.19     | —                                 |
| Wakefield, <sup>1</sup> . . . . . | 14           | 633.0              | 706       | 591      | 13.71                              | 1.83     | —                                 |
| Webster, . . . . .                | 7            | 561.6              | 583       | 547      | 8.33                               | 1.—      | —                                 |
| West Boston, . . . . .            | 11           | 532.8              | 548       | 518      | 9.38                               | 1.—      | 8                                 |
| Westfield, <sup>1</sup> . . . . . | 9            | 576.1              | 586       | 557      | 15.02                              | 1.—      | —                                 |
| Williamstown, . . . . .           | 2            | 546.0              | 561       | 531      | 11.55                              | 1.—      | —                                 |
| Woburn, . . . . .                 | 12           | 534.9              | 548       | 520      | 8.17                               | 1.—      | —                                 |
| Worcester County, . . . . .       | 5            | 537.4              | 567       | 502      | 7.78                               | 1.—      | —                                 |
| Worcester, . . . . .              | 18           | 534.3              | 549       | 518      | 19.61                              | 1.—      | 2                                 |
|                                   | 681          | 546.8 <sup>2</sup> | —         | —        | 12.54 <sup>2</sup>                 | —        | —                                 |

<sup>1</sup> Municipal plant.<sup>2</sup> Average.TABLE 2. — *Violations of the Legal Standard of no Sulphuretted Hydrogen allowed.*

| COMPANY.              | Inspections. | VIOLATIONS. |                                |
|-----------------------|--------------|-------------|--------------------------------|
|                       |              | Number.     | Date of Test.                  |
| Amesbury, . . . . .   | 4            | 2           | { Apr. 7 <sup>1</sup><br>May 5 |
| Beverly, . . . . .    | 14           | 2           | { Mar. 3<br>Aug. 2             |
| Boston, . . . . .     | 30           | 1           | { Aug. 26<br>Apr. 21           |
| Clinton, . . . . .    | 12           | 3           | { May 10<br>June 3             |
| Fall River, . . . . . | 17           | 1           | { Jan. 19                      |
| Gardner, . . . . .    | 8            | 1           | { May 27                       |
| Greenfield, . . . . . | 12           | 1           | { Jan. 25                      |
| Leominster, . . . . . | 14           | 1           | { Jan. 7                       |
| Lowell, . . . . .     | 17           | 3           | { Feb. 15<br>June 29<br>Aug. 9 |
| Lynn, . . . . .       | 24           | 2           | { Jan. 25<br>Mar. 22           |
| Malden, . . . . .     | 14           | 1           | { Aug. 5                       |

<sup>1</sup> Subject to fine for three consecutive violations.

TABLE 2. — *Violations of the Legal Standard of no Sulphuretted Hydrogen allowed — Concluded.*

| COMPANY.                      | Inspections. | VIOLATIONS. |  |
|-------------------------------|--------------|-------------|--|
|                               |              | Number.     | Date of Test.  |
| Marlborough-Hudson, . . . . . | 11           | 5           | { Apr. 22 <sup>1</sup><br>May 11 <sup>1</sup><br>June 29 <sup>1</sup><br>Sept. 1<br>Sept. 30   |
| Milford, . . . . .            | 10           | 1           | { Apr. 12<br>Mar. 30   |
| New Bedford, . . . . .        | 16           | 3           | { Apr. 15<br>June 15<br>Jan. 28  |
| Old Colony, . . . . .         | 11           | 2           | { Apr. 14<br>Jan. 18   |
| Salem, . . . . .              | 16           | 3           | { Feb. 9<br>Apr. 21<br>Jan. 19   |
| West Boston, . . . . .        | 11           | 8           | { Mar. 25 <sup>1</sup><br>Apr. 22 <sup>1</sup><br>May 25 <sup>1</sup><br>June 29 <sup>1</sup><br>Aug. 2 <sup>1</sup><br>Sept. 1 <sup>1</sup> |
| Worcester, . . . . .          | 18           | 2           | { Nov. 10<br>Dec. 31<br>Jan. 13  |

<sup>1</sup> Subject to fine for three consecutive violations.TABLE 3. — *Violations of the Legal Sulphur Standard of a Maximum of 30 Grains per 100 Cubic Feet.*

| COMPANY.            | Inspections. | VIOLATIONS. |                 |               |
|---------------------|--------------|-------------|-----------------|---------------|
|                     |              | Number.     | Determinations. | Date of Test. |
| Milford, . . . . .  | 10           | 1           | 34.0            | Apr. 12       |
| Plymouth, . . . . . | 8            | 1           | 55.5            | Jan. 18       |

TABLE 4. — *Violations of the Legal Ammonia Standard of a Maximum of 10 Grains per 100 Cubic Feet.*

| COMPANY.               | Inspections. | VIOLATIONS. |                 |               |
|------------------------|--------------|-------------|-----------------|---------------|
|                        |              | Number.     | Determinations. | Date of Test. |
| Newburyport, . . . . . | 10           | 1           | 10.4            | July 6        |
| Otis (Ware), . . . . . | 2            | 1           | 14.1            | July 26       |

TABLE 5. — *Violations of the Legal Calorific Standard of a Minimum of 528 Btu's a Cubic Foot.*

| COMPANY.                        | Inspections. | VIOLATIONS. |                 |                     |
|---------------------------------|--------------|-------------|-----------------|---------------------|
|                                 |              | Number.     | Determinations. | Date of Test.       |
| Adams, . . . . .                | 8            | 1           | 526             | Dec. 29             |
|                                 |              |             | 460             | Apr. 7 <sup>1</sup> |
| Amesbury, . . . . .             | 4            | 4           | 499             | May 5 <sup>1</sup>  |
|                                 |              |             | 498             | July 8              |
|                                 |              |             | 418             | Nov. 16             |
| Arlington, . . . . .            | 16           | 1           | 518             | Jan. 5              |
| Athol, . . . . .                | 8            | 2           | 525             | Dec. 6              |
|                                 |              |             | 528             | Sept. 14            |
|                                 |              |             | 527             | Jan. 25             |
| Beverly, . . . . .              | 14           | 3           | 520             | May 24              |
|                                 |              |             | 509             | June 21             |
| Blackstone, . . . . .           | 2            | 1           | 526             | Apr. 12             |
| Boston, . . . . .               | 30           | 2           | 527             | Feb. 1              |
|                                 |              |             | 519             | Aug. 5              |
|                                 |              |             | 518             | Jan. 26             |
|                                 |              |             | 519             | Apr. 14             |
| Brockton, . . . . .             | 12           | 5           | 525             | May 20              |
|                                 |              |             | 523             | June 7              |
|                                 |              |             | 526             | Nov. 18             |
| Citizens' (Quincy), . . . . .   | 19           | 2           | 526             | Jan. 5              |
|                                 |              |             | 524             | Jan. 15             |
| Clinton, . . . . .              | 12           | 3           | 502             | Jan. 7              |
|                                 |              |             | 503             | Feb. 4              |
|                                 |              |             | 527             | May 10              |
|                                 |              |             | 527             | Jan. 19             |
| Fall River, . . . . .           | 17           | 4           | 519             | Mar. 30             |
|                                 |              |             | 506             | Apr. 27             |
|                                 |              |             | 509             | Nov. 10             |
|                                 |              |             | 518             | Dec. 28             |
| Fitchburg, . . . . .            | 15           | 4           | 512             | Mar. 3              |
|                                 |              |             | 522             | June 29             |
|                                 |              |             | 519             | Oct. 8              |
| Gloucester, . . . . .           | 14           | 2           | 522             | Feb. 9              |
|                                 |              |             | 524             | Mar. 22             |
|                                 |              |             | 503             | Dec. 7              |
|                                 |              |             | 511             | Mar. 17             |
| Greenfield, . . . . .           | 12           | 6           | 508             | Apr. 21             |
|                                 |              |             | 517             | Sept. 7             |
|                                 |              |             | 513             | Oct. 8              |
|                                 |              |             | 525             | Nov. 29             |
| Haverhill, . . . . .            | 15           | 1           | 527             | Aug. 3              |
|                                 |              |             | 525             | Dec. 29             |
| Holyoke, <sup>2</sup> . . . . . | 10           | 4           | 503             | Apr. 20             |
|                                 |              |             | 524             | May 4               |
|                                 |              |             | 522             | Aug. 18             |
| Leominster, . . . . .           | 14           | 2           | 498             | Jan. 28             |
|                                 |              |             | 523             | Mar. 17             |
| Lexington, . . . . .            | 4            | 1           | 523             | Oct. 13             |
| Lowell, . . . . .               | 17           | 2           | 523             | Sept. 7             |
|                                 |              |             | 527             | Nov. 22             |
| Lynn, . . . . .                 | 24           | 2           | 525             | May 20              |
|                                 |              |             | 519             | Sept. 27            |
| Malden, . . . . .               | 14           | 1           | 527             | Oct. 18             |
| Marlborough, . . . . .          | 11           | 2           | 493             | Jan. 27             |
|                                 |              |             | 512             | Feb. 10             |
| New Bedford, . . . . .          | 16           | 1           | 518             | Nov. 10             |

<sup>1</sup> Subject to fine for violations on three consecutive tests.<sup>2</sup> Municipal.

TABLE 5. — *Violations of the Legal Calorific Standard of a Minimum of 528 Btu's a Cubic Foot — Concluded.*

| COMPANY.                      | Inspections. | VIOLATIONS. |                            |   |
|-------------------------------|--------------|-------------|----------------------------|---|
|                               |              | Number.     | Determinations.            | Date of Test.   |
| Newton, . . . . .             | 20           | 3           | { 526<br>527<br>527        | Apr. 26<br>May 14<br>June 2   |
| North Adams, . . . . .        | 8            | 1           | { 523                      | Jan. 26   |
| Northampton, . . . . .        | 10           | 1           | { 526                      | Jan. 25   |
| North Attleborough, . . . . . | 10           | 1           | { 484                      | May 6   |
| Norwood, . . . . .            | 7            | 3           | { 524<br>520<br>520        | Mar. 2<br>May 24<br>Sept. 2   |
| Old Colony, . . . . .         | 11           | 2           | { 518<br>526               | Feb. 18<br>Oct. 21  |
| Pittsfield, . . . . .         | 9            | 1           | { 526                      | Oct. 29   |
| Plymouth, . . . . .           | 8            | 4           | { 473<br>488<br>453<br>485 | Feb. 8 <sup>1</sup><br>Apr. 16 <sup>1</sup><br>May 14 <sup>1</sup><br>Aug. 19 |
| Salem, . . . . .              | 16           | 2           | { 525<br>524               | Dec. 23<br>Mar. 3   |
| Spencer, . . . . .            | 9            | 2           | { 514<br>524               | Jan. 26<br>May 25   |
| Springfield, . . . . .        | 14           | 2           | { 526<br>519               | Feb. 17<br>Oct. 24  |
| Suburban, . . . . .           | 14           | 2           | { 523<br>519               | Feb. 25<br>Aug. 16  |
| Taunton, . . . . .            | 13           | 2           | { 525<br>527               | Apr. 14<br>Apr. 27  |
| West Boston, . . . . .        | 11           | 3           | { 518<br>524<br>521        | Jan. 19<br>Feb. 10<br>Nov. 25   |
| Woburn, . . . . .             | 12           | 4           | { 526<br>525<br>526<br>520 | Mar. 29<br>May 10<br>Aug. 17<br>Oct. 11                                       |
| Worcester County, . . . . .   | 5            | 1           | { 502                      | Aug. 19   |
| Worcester, . . . . .          | 18           | 4           | { 518<br>525<br>524<br>526 | Jan. 13<br>Apr. 8<br>June 23<br>Nov. 23                                       |

<sup>1</sup> Subject to fine for violations on three consecutive tests.

A study of the results of the year's tests is not encouraging. The need for more care in keeping the gas uniform in quality is noted, the average difference of all companies between the highest and lowest tests for the year being 46.5 Btu's. As 17 companies had a difference of less than 30 Btu's during the year, it is not an impossible requirement to expect the majority of companies to so operate their plants as to deliver gas more uniform in quality than at present. The following list and table summarize the results:—

|   | Btu's. |
|---|--------|
| Average of all tests, . . . . .   | 546.8  |
| Highest average of any company, . . . . .                                       | 664.5  |
| Lowest average of any company, . . . . .  | 514.5  |
| Highest single test, . . . . .  | 706.0  |
| Lowest single test, . . . . .   | 418.0  |
| Average difference between highest and lowest tests for each company, . . . . . | 46.5   |

TABLE 6. — *The Number of Companies having Variations of Different Amounts between the Highest and Lowest Values as shown by State Tests during the Year ended November 30, 1921.*

| NUMBER OF COMPANIES. | Variations in Btu's. |
|----------------------|----------------------|
| 4, . . . . .         | 0-20                 |
| 13, . . . . .        | 20-30                |
| 13, . . . . .        | 30-40                |
| 9, . . . . .         | 40-50                |
| 5, . . . . .         | 50-60                |
| 9, . . . . .         | 60-70                |

1 each of 81, 83, 92, 109, 115, 130 Btu's.

### Gas Meter Inspection.

All gas meters must be inspected and sealed by this Division before being used to measure gas to consumers. In performing this duty new and repaired meters are inspected with sealed apparatus at two meter factories and at the repair shops of 20 gas companies. Besides this class, meters in use are inspected on the complaint of either consumer or gas company. It is to be noted that these "complaint" meters are suspected of irregularity, and the results of inspection are not necessarily indicative of the condition of all meters in use.

During the year ended November 30, 1921, 102,512 meters were tested. Of these, 99,999 were either new or repaired, and 2,513 were "complaint" meters. The law allows, for sealing as correct, a tolerance of 2 per cent variation from the standard measure; of the new and repaired meters presented for inspection, 377 failed to meet this requirement and were not sealed. Of the new and repaired meters inspected, 13,150 were of the prepayment type; this type of meter has attached to a

regular meter a coin-actuated device, intended to set a shut-off valve to act after a certain amount of gas has been delivered. The inspection does not include testing the accuracy of this device, but only the accuracy of measurement and registration of the gas passing through the meter.

The following table shows the income from gas and electric meter fees and other sources, and the total amount paid the State Treasurer:—

TABLE 7.—*Financial Statement of the Income and Expense of the Gas Inspection Division for the Year ended November 30, 1921.*

| INCOME FROM GAS METER TESTING.                              |             |              |                   |
|---|-------------|--------------|-------------------|
| 23,803,   | 3 lights,   | } at \$0.25, | \$23,598 75       |
| 70,592,   | 5 lights,   |              |                   |
| 4,918,  | 10 lights,  |              |                   |
| 1,794,  | 20 lights,  |              |                   |
| 791,  | 30 lights,  | } at 30,     | 2,337 00          |
| 24,   | 45 lights,  |              |                   |
| 148,  | 50 lights,  |              |                   |
| 115,  | 60 lights,  |              |                   |
| 97,   | 80 lights,  | } at 50,     | 127 00            |
| 157,  | 100 lights, |              |                   |
| 16,   | 150 lights, |              |                   |
| 16,   | 200 lights, |              |                   |
| 28,   | 250 lights, | at 1 25,     | 20 00             |
| 7,  | 300 lights, | at 1 50,     | 42 00             |
| 6,  | 500 lights, | at 1 70,     | 11 90             |
|   |             | at 2 50,     | 15 00             |
| 2 experimental wet meters at \$2,                           |             |              | 4 00              |
| 1 2-foot meter prover at \$5,                               |             |              | 5 00              |
| 3 5-foot meter provers at \$6.50,                           |             |              | 19 50             |
| 1 10-foot meter prover at \$9,                              |             |              | 9 00              |
|   |             |              | <hr/> \$26,203 55 |
| CASH ACCOUNT.   |             |              |                   |
| Income from gas meter fees,                                 |             |              | \$26,203 55       |
| Fees prepaid,   |             |              | 15 70             |
| Fees for electric meter testing,                            |             |              | 37 00             |
| Miscellaneous income,                                       |             |              | 48 50             |
| Interest on bank deposits,                                  |             |              | 17 24             |
|   |             |              | <hr/>             |
| Total receipts paid to State Treasurer in monthly payments, |             |              | \$26,321 99       |
| OPERATING ACCOUNT.  |             |              |                   |
| Income from gas meter fees,                                 |             |              | \$26,203 55       |
| Salaries and expenses Gas Inspection Division,              |             |              | 23,462 81         |
| Net income,   |             |              | <hr/> \$2,740 74  |

The total number of complaint meters inspected during the year ended November 30, 1921, was 2,513, an increase over the previous year of 754. Of these 2,513 meters, 23 would pass gas but would not register, and 3 would neither pass gas nor register ("stuck" meters). The remaining 2,487 meters had an average error of 1.77 per cent fast. The average error of the fast meters (those registering at a rate exceeding the 2

per cent allowed by law) was 4.56 per cent fast; the average error of the slow meters was 8.53 per cent slow. The table below gives an analysis of the tests of these meters.

TABLE 8. — *Analysis of the Accuracy of Certain Meters tested by the Gas Inspection Division during the Year ended November 30, 1921.*

| VARIATION.            | NUMBER OF METERS. |       |                             |
|-----------------------|-------------------|-------|-----------------------------|
|                       | Fast.             | Slow. |                             |
| 2 to 5 per cent, .    | 913               | 118   | Correct meters, . . . 1,103 |
| 5 to 10 per cent, .   | 266               | 43    | Fast meters, . . . 1,192    |
| 10 to 15 per cent, .  | 12                | 12    | Slow meters, . . . 192      |
| 15 to 20 per cent, .  | 1                 | 4     | Indefinitely slow, . . . 23 |
| 20 to 25 per cent, .  | —                 | 7     | "Stuck" meters, . . . 3     |
| 25 to 50 per cent, .  | —                 | 5     |                             |
| 53 per cent, . . . .  | —                 | 1     | Total tested, . . . 2,513   |
| 55 per cent, . . . .  | —                 | 1     |                             |
| 217 per cent, . . . . | —                 | 1     |                             |
|                       | 1,192             | 192   |                             |

The following table gives a summary of complaint meter testing for the present and the preceding four years:—

TABLE 9. — *Analysis of the Accuracy of Meters tested on Complaint by the Gas Inspection Division for the Past Five Years.*

[The total number includes all meters tested. The calculations, however, are based only on the meters which registered.]

| YEAR.       | Total Number. | Average Error of All Meters (Fast). | Percent-age of Fast Meters. | Average Error of Slow Meters. | Percent-age of Slow Meters. | Average Error of Slow Meters. | Percent-age of Legally Correct Meters. |
|-------------|---------------|-------------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|--|
| 1917, . . . | 321           | 1.22                                | 33.54                       | 4.40                          | 7.84                        | 6.18                          | 58.62                                  |
| 1918, . . . | 700           | 1.60                                | 42.67                       | 4.49                          | 6.61                        | 7.58                          | 50.72                                  |
| 1919, . . . | 1,809         | 1.96                                | 49.72                       | 4.56                          | 6.93                        | 8.02                          | 43.35                                  |
| 1920, . . . | 1,729         | 1.58                                | 47.45                       | 4.65                          | 7.92                        | 9.98                          | 44.63                                  |
| 1921, . . . | 2,513         | 1.77                                | 47.94                       | 4.56                          | 7.72                        | 8.53                          | 44.34                                  |

### Development Work.

An examination was made in December in the matter of the station meters at the Framingham plant of the West Boston Gas Company, and also the method of measuring the gas sold to the Marlborough-Hudson Gas Company and the gas delivered to the Natick division of the West Boston company.



An examination as to the "economical and efficient operation" of the Spencer gas works was made in April in response to a request of the Commission.

In May a week's test of the gas supplied by the Jamaica Plain division of the Boston Consolidated Gas Company was undertaken to show the conditions existing as regards quality and pressure in this district. Analyses are given in the following table, Nos. 304 and 305.

The holder of the gas plant at Oak Bluffs was wrecked May 25, 1921, when the Cape and Vineyard Electric Company undertook to resume gas supply at this summer resort. An examination was made in an endeavor to determine the cause of the disaster. In all these cases special reports were made to the Commission.

Two new processes of gas manufacture have been examined. Analyses 302, 306 and 309 are of samples of these gases. The process at Milford furnishes a gas carrying a large percentage of nitrogen, while that at Amesbury need not (analysis 302) but may do so (analysis 309). Nitrogen is an inert or diluting gas and affects flame temperature, specific gravity and distribution. The useful value of gas is not wholly determined by its total calorific value per cubic foot as determined by the calorimeter, but is influenced by its composition. Calculations and tests have shown that flame temperature and heat available for ordinary use are not in proportion to the total British thermal units of differently constituted gases. In determining total heat units the latent heat of condensation of the water vapor formed is included in the result. This is proper and scientific, but many uses of gas allow the products of combustion to leave the appliance at a temperature above the condensing temperature; therefore this latent heat is not available, and the amount varies with the composition of the gas. Many tests were made during the year, and the heat of condensation of coal gases was found to vary from 46 to 65 Btu's per cubic foot, while that of water gases varied from 33 to 50 Btu's. Flame temperature is usually calculated and reported as "theoretical flame temperature;" it is useful in comparing gases of different composition, especially as to their value in industrial high temperature work. Calculation from

analysis of a coal gas of 606 total Btu's gave a "theoretical flame temperature" of 3,644° F., while a water gas of 376 total Btu's gave a temperature of 3,966° F.

Examinations were made as to the cause and remedies for high sulphur in gas, naphthalene trouble, and irregularities in calorific determinations at several plants where such troubles existed.

The following eudiometric analyses were made; No. 306 is of a new process, and this gas is mixed with coal gas for the town gas, sample No. 307:—

TABLE 10.—*Eudiometric Analyses for the Year ended November 30, 1921.*

| Number. | Date.   | COMPANY.               | Btu's. | Illuminants. | Methane. | Hydrogen. | Carbon Monoxide. | Nitrogen. | Oxygen. | Carbon Dioxide. |
|---------|---------|------------------------|--------|--------------|----------|-----------|------------------|-----------|---------|-----------------|
| 302     | May 5   | Amesbury, . .          | 499    | 8.99         | 12.93    | 32.32     | 24.19            | 15.06     | 0.04    | 6.47            |
| 303     | May 14  | Plymouth, . .          | 453    | 3.76         | 29.08    | 28.68     | 3.45             | 27.26     | 6.92    | 0.85            |
| 304     | May 18  | Jamaica Plain, . .     | 539    | 7.60         | 14.82    | 41.40     | 26.69            | 5.30      | 0.27    | 3.92            |
| 305     | May 24  | Jamaica Plain, . .     | 540    | 7.24         | 16.40    | 38.20     | 28.47            | 5.85      | 6.34    | 3.50            |
| 306     | Oct. 27 | Milford (new process), | 440    | 15.97        | 2.53     | 8.30      | 16.59            | 50.62     | 0.09    | 5.90            |
| 307     | Oct. 27 | Milford (town gas), .  | 590    | 9.24         | 26.38    | 29.43     | 7.10             | 24.49     | 0.23    | 3.12            |
| 309     | Nov. 16 | Amesbury, . .          | 418    | 10.02        | 16.41    | 7.93      | 12.24            | 44.52     | —       | 8.88            |
| 310     | Nov. 15 | Ipswich, . . .         | 535    | 18.76        | 21.24    | 16.22     | 10.65            | 31.44     | 0.07    | 1.62            |

### ELECTRIC COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Department who were engaged in the supply of electricity on June 30, 1921, with the localities supplied by each and the population of the same according to the census of 1920, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

| NAME.  | Localities supplied.   | Popula-<br>tion. | Capital.                |
|--|--|------------------|-------------------------|
| Abington and Rockland, Electric Light<br>and Power Co. of, . . . . . | Abington, Cohasset, Han-<br>over, Norwell, Pem-<br>broke, Rockland, Scitu-<br>ate, . . . . .   | 23,785           | \$283,500 00            |
| Adams Gas Light Co., . . . . .                                       | Adams, Cheshire, . . . . .   | 14,443           | 162,000 00              |
| Agawam Electric Co., . . . . .                                       | Agawam, . . . . .  | 5,023            | 45,000 00               |
| American Woolen Co., <sup>1</sup> . . . . .                          | Acton, Maynard, . . . . .  | 9,248            | -                       |
| American Woolen Co., <sup>1</sup> . . . . .                          | South Royalston, . . . . .   | 819              | -                       |
| Amesbury Electric Light Co., . . . . .                               | Amesbury, Salisbury, . . . . .   | 11,737           | 305,000 00              |
| Amherst Gas Co., . . . . .   | Amherst, Hadley, Hatfield,<br>Pelham, Sunderland,<br>Whately, . . . . .  | 14,611           | 300,000 00              |
| Athol Gas and Electric Co., . . . . .                                | Athol, Erving, Orange,<br>Wendell, . . . . .   | 16,826           | 757,000 00              |
| Attleboro Steam and Electric Co., . . . . .                          | Attleboro, . . . . .   | 19,781           | 275,000 00              |
| Ayer Electric Light Co., . . . . .                                   | Ayer, . . . . .  | 3,052            | 30,000 00               |
| Barnes, A. W., Steam Specialty Co., . . . . .                        | Boston (in part), . . . . .  | -                | -                       |
| Beverly Gas and Electric Co., . . . . .                              | Beverly, Hamilton, Tops-<br>field, Wenham, . . . . .   | 26,182           | \$25,000 <sup>00</sup>  |
| Blackstone Electric Light Co., . . . . .                             | Blackstone, Millville, . . . . .   | 6,523            | 60,000 <sup>00</sup>    |
| Cambridge Electric Light Co., . . . . .                              | Cambridge, . . . . .   | 109,694          | 1,000,000 <sup>00</sup> |
| Cape and Vineyard Electric Co., . . . . .                            | Barnstable, Bourne, Chat-<br>ham, Edgartown, Fal-<br>mouth, Harwich, Oak<br>Bluffs, Sandwich, Vine-<br>yard Haven, Yarmouth, . . . . .   | 20,648           | 36,000 00               |
| Central Massachusetts Electric Co., . . . . .                        | Belchertown, Brookfield,<br>East Longmeadow, En-<br>field, Granby, Hampden,<br>Monson, North Brook-<br>field, Palmer, Warren,<br>Wilbraham, West Brook-<br>field, . . . . .  | 33,679           | 470,500 00              |
| Central Massachusetts Power Co., <sup>2</sup> . . . . .              | Palmer, . . . . .  | -                | 3 <sup>-</sup>          |
| Charlemont Electric Light and Power Co., . . . . .                   | Charlemont, . . . . .  | 808              | 3,000 00                |
| Charlestown Gas and Electric Co., . . . . .                          | Boston, Charlestown dis-<br>trict, . . . . .   | 34,272           | <sup>4</sup> 658,800 00 |
| Chester Electric Light Co., . . . . .                                | Chester, . . . . .   | 1,302            | 5,000 00                |
| Citizens' Gas, Electric and Power Co., . . . . .                     | Nantucket, . . . . .   | 2,797            | 60,000 00               |
| Clinton Gas Light Co., . . . . .                                     | Clinton, Lancaster, . . . . .  | 15,440           | <sup>6</sup> 183,000 00 |
| Eastern Massachusetts Electric Co., . . . . .                        | - . . . . .  | -                | 150,000 00              |
| Easthampton Gas Co., . . . . .                                       | Easthampton, Southamp-<br>ton, . . . . .   | 12,075           | 180,000 00              |
| Edison Electric Illuminating Co. of<br>Boston, . . . . .             | Arlington, Ashland, Bed-<br>ford, Bellingham, Bos-<br>ton, Brookline, Burling-<br>ton, Canton, Carlisle,<br>Chelsea, Dedham, Dover,<br>Framingham, Holliston,<br>Hopkinton, Lexington,<br>Lincoln, Medfield, Med-<br>way, Millis, Milton, Nat-<br>tuck, Needham, Newton,<br>Norfolk, Sharon, Sher-<br>born, Somerville, Stone-<br>ham, Sudbury, Walpole,<br>Waltham, Watertown,<br>Wayland, Westwood, Win-<br>chester, Woburn, Weston, . . . . . | 1,146,621        | 22,528,000 00           |
| Edison Electric Illuminating Co. of<br>Brockton, . . . . .           | Avon, Bridgewater, Brock-<br>ton, East Bridgewater,<br>Easton, Halifax, Hanson,<br>Pembroke, Stoughton,<br>West Bridgewater, Whit-<br>man, . . . . .   | 106,146          | 2,583,000 00            |

<sup>1</sup> Manufacture of electricity a minor portion of business.<sup>2</sup> Owns hydraulic development and power station only.<sup>3</sup> Unincorporated.<sup>4</sup> Par value, \$50.<sup>5</sup> Par value, \$500.<sup>6</sup> Supplies electricity to Edison Electric Illuminating Co. of Boston, Malden Electric Co., Salem Electric Lighting Co., Suburban Gas and Electric Co. and Municipal Light Plants of Peabody and Danvers.

| NAME.   | Localities supplied.  | Popula-<br>tion. | Capital.                        |
|---|---|------------------|---------------------------------|
| Fall River Electric Light Co., . . . .                        | Fall River, Somerset,<br>Swansea, Westport, . . . .   | 129,454          | { \$3,470,700 00<br>1 19,740 00 |
| Fitchburg Gas and Electric Light Co., . .                     | Ashby, Fitchburg, Town-<br>send, Lunenburg, . . . .   | 45,072           | 2 1,234,300 00                  |
| Franklin County Power Co., <sup>3</sup> . . . .               | Erving, Wendell, . . . .  | -                | 4 -                             |
| Franklin Electric Light Co., . . . .                          | Montague, Gill, . . . .   | 8,554            | 75,000 00 <sup>b</sup>          |
| Gardner Electric Light Co., . . . .                           | Barre, Gardner, Hub-<br>bardston, Petersham, . .  | 25,101           | 407,600 00                      |
| Gloucester Electric Co., . . . .                              | Rutland, Westminster, .<br>Essex, Gloucester, Rock-<br>port, . . . .  | 28,303           | 366,500 00                      |
| Greenfield Electric Light and Power Co.,                      | Ashfield, Bernardston,<br>Buckland, Colrain, Con-<br>way, Deerfield, Green-<br>field, Northfield, Shel-<br>burne, . . . . | 27,115           | { 1,000,000 00<br>1 39,290 00   |
| Harvard Gas and Electric Co., . . . .                         | Harvard, . . . .  | 2,546            | 12,000 00                       |
| Haverhill Electric Co., . . . .                               | Haverhill, . . . .  | 53,884           | 1,236,400 00                    |
| Holyoke Water Power Co., <sup>5</sup> . . . .                 | - . . . .   | -                | 6 1,260,000 00                  |
| Huntington Electric Light Co., . . . .                        | Huntington, . . . .   | 1,425            | 5,000 00                        |
| Lawrence Gas Co., . . . .                                     | Andover, Boxford, Law-<br>rence, Methuen, North<br>Andover, . . . .   | 124,580          | 2,578,100 00                    |
| Lee Electric Co., . . . .                                     | Lee, Lenox, . . . .   | 6,776            | 30,000 00                       |
| Leominster Electric Light and Power Co.,                      | Leominster, . . . .   | 19,744           | 220,000 00                      |
| Lowell Electric Light Corporation, . . .                      | Billerica, Chelmsford, Dra-<br>cut, Lowell, Tewksbury,<br>Tyngsborough, Westford, .                                       | 136,031          | 2,352,800 00                    |
| Ludlow Electric Light Co., . . . .                            | Ludlow, . . . .   | 7,476            | 45,000 00                       |
| Lynn Gas and Electric Co., . . . .                            | Lynn, Nahant, Saugus,<br>Swampscott, . . . .  | 119,441          | 1,625,000 00                    |
| Malden Electric Co., . . . .                                  | Everett, Malden, Medford,<br>Melrose, . . . .   | 146,465          | 1,068,000 00                    |
| Manchester Electric Co., . . . .                              | Manchester, . . . .   | 2,466            | 205,800 00                      |
| Marlborough Electric Co., . . . .                             | Berlin, Bolton, Marl-<br>borough, Northborough,<br>Southborough, West-<br>borough, . . . .                                | 25,984           | 361,700 00                      |
| Milford Electric Light and Power Co., .                       | Hopedale, Mendon, Mil-<br>ford, . . . .   | 17,209           | 132,500 00                      |
| Mill River Electric Light Co., . . . .                        | Williamsburg, . . . .   | 1,866            | 15,000 00                       |
| New Bedford Gas and Edison Light Co.,                         | Acushnet, Dartmouth, Fair-<br>haven, Freetown, Lake-<br>ville, Mattapoisett, New<br>Bedford, Westport, . .                | 145,419          | 2,862,000 00                    |
| Newburyport Gas and Electric Co., . .                         | Newburyport, Newbury,<br>West Newbury, . . . .  | 18,413           | 855,000 00                      |
| New England Power Co., <sup>5</sup> . . . .                   | - . . . .   | -                | 8,613,200 00                    |
| North Adams Gas Light Co., . . . .                            | Clarksburg, North Adams,<br>Northampton, . . . .  | 23,418           | 400,000 00                      |
| Northampton Electric Lighting Co., .                          | Northampton, . . . .  | 21,951           | 117,400 00                      |
| Norton Power and Electric Co., . . .                          | Norton, . . . .   | 2,374            | 8,000 00                        |
| Pepperell Electric Light and Power Co.,                       | Pepperell, . . . .  | 2,468            | 7 -                             |
| Pittsfield Electric Co., . . . .                              | Dalton, Hinsdale, Lanes-<br>borough, Lee, Pittsfield,<br>Richmond, . . . .  | 52,280           | 625,000 00                      |
| Plymouth Electric Light Co., . . . .                          | Duxbury, Kingston,<br>Marshfield, Plymouth, .   | 18,482           | 400,000 00                      |
| Provincetown Light and Power Co., . .                         | Provincetown, . . . .   | 4,246            | 70,000 00                       |
| Quincy Electric Light and Power Co., .                        | Quincy, . . . .   | 47,876           | 400,000 00                      |
| Randolph and Holbrook Power and Elec-<br>tric Co., . . . .    | Holbrook, Randolph, . .   | 7,917            | 140,000 00                      |
| Salem Electric Lighting Co., . . . .                          | Salem, . . . .  | 42,529           | 2 1,284,700 00                  |
| Seekonk Electric Co., . . . .                                 | Seekonk, Rehoboth, . .  | 4,963            | 5,000 00                        |
| Southeastern Massachusetts Power and<br>Electric Co., . . . . | Bourne, Carver, Marion,<br>Rochester, Wareham, . .  | 10,171           | 355,000 00                      |
| Spencer Gas Co., . . . .                                      | Spencer, . . . .  | 5,930            | 97,500 00                       |

<sup>1</sup> Employees' stock, par value, \$10.<sup>2</sup> Par value, \$50.<sup>3</sup> Owns hydraulic development and power station only.<sup>4</sup> Unincorporated.<sup>5</sup> Hydro-electric company; sale of electricity in bulk only.<sup>6</sup> Manufacture of electricity a minor portion of business.<sup>7</sup> No capital stock issued.

| NAME.   | Localities supplied.  | Popula-<br>tion. | Capital.                      |
|---|---|------------------|-------------------------------|
| Southern Berkshire Power and Electric Co., . . . . .          | Egremont, Great Barrington, Lenox, Monterey, New Marlborough, Sheffield, Stockbridge, West Stockbridge, . . . | 14,996           | \$368,500 00                  |
| Suburban Gas and Electric Co., . . . . .                      | Revere, Winthrop, . . .   | 44,278           | 834,500 00                    |
| Turners' Falls Power and Electric Co., <sup>1</sup> . . . . . | - . . . .   | -                | { 9,636,600 00<br>2 20,800 00 |
| Tyngsboro Electric Light Co., . . . . .                       | Dunstable, Shirley, Tyngsborough, . . . . .   | 3,657            | \$ 7,500 00                   |
| Union Light and Power Co. (Franklin), . . . . .               | Bellingham, Foxborough, Franklin, Plainville, Wrentham, . . . . .   | 16,903           | 462,800 00                    |
| United Electric Light Co. (Springfield), . . . . .            | Longmeadow, Springfield, West Springfield, . . . . .  | 145,675          | 3,200,000 00                  |
| Ware Electric Co., . . . . .                                  | Hardwick, Ware, . . . . .   | 11,610           | 194,000 00                    |
| Webster and Southbridge Gas and Electric Co., . . . . .       | Brimfield, Charlton, Dudley, Oxford, Southbridge, Sturbridge, Wales, Webster, . . . . .                       | 39,789           | 800,000 00                    |
| Weymouth Light and Power Co., . . . . .                       | Weymouth, . . . . .   | 15,057           | 478,300 00                    |
| Williamstown Gas Co., . . . . .                               | Williamstown, . . . . .   | 3,707            | 40,000 00                     |
| Winchendon Electric Light and Power Co., . . . . .            | Winchendon, . . . . .   | 5,904            | 227,000 00                    |
| Worcester Electric Light Co., . . . . .                       | Leicester, Worcester, . . . . .   | 183,389          | 2,000,000 00                  |
| Worcester Suburban Electric Co., . . . . .                    | Auburn, Douglas, Grafton, Mendon, Millbury, Upton, Uxbridge, Sutton, Northbridge, . . . . .                   | 39,402           | 800,000 00                    |

<sup>1</sup> Hydro-electric company; sale of electricity in bulk only.<sup>2</sup> Employees' stock, par value, \$10.<sup>3</sup> Par value, \$25.

### Aggregate Balance Sheets.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1920 and 1921, show the following facts:—

|   | FOR YEAR ENDED JUNE 30. |                         |
|---|-------------------------|-------------------------|
|   | 1920.                   | 1921.                   |
| <b>ASSETS.</b>  |                         |                         |
| Construction accounts, . . . . .                      | \$130,688,853 61        | \$141,019,871 51        |
| Cash on hand, . . . . .                               | 3,050,820 11            | 4,837,778 41            |
| Due for electricity, . . . . .                        | 3,156,604 42            | 3,060,736 54            |
| Other accounts due, . . . . .                         | 1,189,940 76            | 1,755,016 46            |
| Materials, etc., . . . . .                            | 5,103,863 86            | 6,274,344 46            |
| Notes receivable, . . . . .                           | 629,117 40              | 628,903 48              |
| Investments, prepaid and suspense accounts, . . . . . | 4,514,047 50            | 3,997,335 14            |
| Reserve funds, . . . . .                              | 317,760 61              | 379,206 52              |
|   | <b>\$148,651,008 27</b> | <b>\$161,953,192 52</b> |
| <b>LIABILITIES.</b>                                   |                         |                         |
| Capital stock, . . . . .                              | \$63,355,310 00         | \$68,195,530 00         |
| Bonds, . . . . .                                      | 9,947,000 00            | 11,400,296 00           |
| Notes payable, . . . . .                              | 34,362,769 97           | 39,511,051 33           |

|   | FOR YEAR ENDED JUNE 30. |                  |
|---|-------------------------|------------------|
|   | 1920.                   | 1921.            |
| Unpaid bills, . . . . .                                   | \$2,364,732 00          | \$1,673,474 41   |
| Unpaid dividends, . . . . .                               | 986,199 50              | 819,722 80       |
| Interest due and unpaid, . . . . .                        | 955 00                  | —                |
| Interest accrued but not due, . . . . .                   | 693,734 67              | 766,657 56       |
| Deposits, . . . . .                                       | 417,943 19              | 519,332 57       |
| Premium on capital stock, . . . . .                       | 23,977,819 12           | 24,862,482 52    |
| Other items, . . . . .                                    | 1,151,041 31            | 1,115,064 08     |
|   | \$137,257,504 76        | \$148,863,611 27 |
| Depreciation and other reserves, . . . . .                | 5,664,192 14            | 6,620,359 57     |
|   | \$142,921,696 90        | \$155,483,970 84 |
| Surplus, . . . . .  | 5,729,311 37            | 6,469,221 68     |
|   | \$148,651,008 27        | \$161,953,192 52 |
| Of these companies:—                                      |                         |                  |
| 52 <sup>1</sup> show an aggregate surplus of . . . . .    | \$5,780,849 40          | \$6,571,812 88   |
| 4 <sup>2</sup> show an aggregate deficit of . . . . .     | 51,538 03               | 102,591 20       |
| Leaving total net surplus as shown above, . . . . .       | \$5,729,311 37          | \$6,469,221 68   |
| Which added to reserves carried as liabilities, . . . . . | 5,664,192 14            | 6,620,359 57     |
| Would show an actual surplus of . . . . .                 | \$11,393,503 51         | \$13,089,581 25  |
| Equivalent of per cent on capital of . . . . .            | 17.98                   | 19.19            |

<sup>1</sup> 50 in 1920.<sup>2</sup> 6 in 1920.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Department for the year ended June 30, 1920, and for the year ended June 30, 1921:—

|  | FOR YEAR ENDED JUNE 30. |                 |
|--|-------------------------|-----------------|
|  | 1920.                   | 1921.           |
| INCOME.  |                         |                 |
| From commercial arc lights by contract, . . . . .          | \$5,963 05              | \$6,081 93      |
| commercial incandescent lights by contract, . . . . .      | 207,907 45              | 220,719 23      |
| commercial arc and incandescent lights by meter, . . . . . | 17,952,822 74           | 21,127,810 34   |
| public arc lights, . . . . .                               | 1,317,830 34            | 1,382,581 83    |
| public incandescent lights, . . . . .                      | 1,649,744 63            | 1,750,527 47    |
| electric power, . . . . .                                  | 17,305,196 83           | 18,271,536 50   |
| electricity sold to other companies, . . . . .             | 4,822,990 07            | 5,812,649 51    |
| rent of motors, . . . . .                                  | 11,617 27               | 12,892 28       |
| rent of fixtures, . . . . .                                | 149,524 99              | 125,962 97      |
| rent of meters, . . . . .                                  | 16,024 52               | 15,757 50       |
| steam heating, . . . . .                                   | 153,222 27              | 171,107 02      |
| other sources, . . . . .                                   | 65,831 63               | 56,639 09       |
| Total, . . . . .   | \$43,658,675 79         | \$48,954,265 67 |

|   | FOR YEAR ENDED JUNE 30. |                 |
|---|-------------------------|-----------------|
|   | 1920.                   | 1921.           |
| EXPENSES.   |                         |                 |
| 1. Coal or other fuel, . . . . .  | \$7,918,240 09          | \$9,931,659 30  |
| 2. Rent of real estate used for plant, . . . . .                                      | 193,547 80              | 222,541 19      |
| 3. Oil and waste, . . . . .   | 62,876 53               | 54,478 47       |
| 4. Water, . . . . .   | 98,965 46               | 115,949 61      |
| 5. Wages at station, . . . . .  | 2,396,535 16            | 2,618,089 73    |
| 6. Station tools and appliances, . . . . .  | 191,860 08              | 240,368 00      |
| 7. Station structures repairs, . . . . .  | 161,489 94              | 197,511 29      |
| 8. Hydraulic plant repairs, . . . . .   | 73,993 93               | 73,426 27       |
| 9. Steam plant repairs, . . . . .   | 816,310 41              | 848,810 52      |
| 10. Electric plant repairs, . . . . .   | 375,259 62              | 471,720 18      |
| 11. Current bought, . . . . .   | 5,342,823 83            | 5,893,170 74    |
| 12. Wages for care of lights, etc., . . . . .   | 1,019,543 86            | 1,186,802 24    |
| 13. Maintenance and renewals of distribution tools, etc., . . . . .                   | 312,142 45              | 379,065 88      |
| 14. Maintenance and renewals of street lamps, . . . . .                               | 454,316 44              | 533,917 44      |
| 15. Maintenance and renewals of lamps (commercial lighting), . . . . .                | 297,290 22              | 331,040 91      |
| 16. Repairs and renewals of lines and conduits, . . . . .                             | 1,705,149 10            | 2,038,893 51    |
| 17. Repairs and renewals of meters and transformers, . . . . .                        | 255,351 96              | 316,906 36      |
| 18. Directors' allowances, . . . . .  | 30,959 24               | 30,162 22       |
| 19. Salaries of officers, . . . . .   | 381,039 37              | 446,716 01      |
| 20. General salaries, . . . . .   | 1,567,126 20            | 1,858,974 51    |
| 21. Rent of offices, if separate from plant, . . . . .                                | 87,174 10               | 95,102 86       |
| 22. Repair and maintenance of office buildings, . . . . .                             | 87,515 60               | 97,041 26       |
| 23. General office and management expenses, . . . . .                                 | 1,136,527 50            | 1,387,681 11    |
| 24. Taxes, . . . . .  | 3,654,002 36            | 4,314,309 64    |
| 25. Insurance, . . . . .  | 427,752 39              | 486,075 75      |
| 26. Law expenses, . . . . .   | 107,974 09              | 115,512 81      |
| 27. Claims, . . . . .   | 19,939 04               | 14,182 15       |
| 28. Bad debts, . . . . .  | 52,667 66               | 41,476 81       |
| 29. Incidental expenses, . . . . .  | 93,156 96               | 131,717 96      |
| Total, . . . . .  | \$29,321,531 39         | \$34,473,304 73 |
| Leaving an apparent profit of . . . . .   | \$14,337,144 40         | \$14,480,960 94 |
| Of this profit, the gas companies made in their electrical departments, . . . . .     | 2,054,704 88            | 1,898,560 32    |
| Leaving for the electric companies, . . . . .   | \$12,282,439 52         | \$12,582,400 62 |
| To which should be added the income from rents, jobbing, etc., amounting to . . . . . | 921,453 41              | 1,104,631 55    |
| Making a total of . . . . .   | \$13,203,892 93         | \$13,687,032 17 |
| Against which the following charges were made:—                                       |                         |                 |
| Interest, . . . . .   | \$2,831,773 47          | \$3,036,444 76  |
| Dividends, . . . . .  | 6,505,497 80            | 6,648,162 47    |
| Depreciation, . . . . .   | 787,926 27              | 676,558 52      |
| Sundry items, . . . . .   | 2,647,656 67            | 2,688,487 42    |
|   | \$12,772,854 21         | \$13,049,653 17 |
| Leaving an apparent net profit for the year of . . . . .                              | 431,038 72              | 637,379 00      |
|   | \$13,203,892 93         | \$13,687,032 17 |

Four<sup>1</sup> of the corporations included above appear not to have earned expenses, and 7<sup>2</sup> have not earned sufficient to warrant the declaration of any dividend.

<sup>1</sup> 6 in 1920.<sup>2</sup> 6 in 1920.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$143,816.54, and those doing only an electric business show an increase during the last year of \$299,960.90.

In Appendix B will be found, under date of June 30, 1921, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Department after examination and correspondence with the officers of the several companies.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix F. The aggregate valuation of all of the electric companies is \$104,374,426. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$4,314,309.64.

### Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent will be found in detail in Appendix F. Seven companies paid no dividends. The other 49 companies paid out in all as dividends the sum of \$6,648,162.47, which is an average rate of 9.75 per cent on their capital stock.

### Increases in Price.

The following companies have increased the maximum net price during the year:—

|                       | Costs per Kilowatt Hour. |                                  |
|-----------------------|--------------------------|----------------------------------|
| Adams, . . . . .      | from 12                  | to 13                            |
| Agawam, . . . . .     | from 13.5                | to 15                            |
| Amesbury, . . . . .   | from 15.5                | to 16                            |
| Blackstone, . . . . . | from 14                  | to 15                            |
| Cambridge, . . . . .  | from 9                   | to 10 <sup>1</sup>               |
| Charlemont, . . . . . | from 15                  | to 16 $\frac{2}{3}$ <sup>2</sup> |
| Clinton, . . . . .    | from 12                  | to 13                            |
| Harvard, . . . . .    | from 17                  | to 18                            |
| Haverhill, . . . . .  | from 12                  | to 13                            |

<sup>1</sup> And a coal clause increase authorized for a period of six months expiring July 1, 1921.

<sup>2</sup> First 6 kilowatts or any part thereof a month, \$1 net.



|                         | Costs per Kilowatt Hour. |          |
|-------------------------|--------------------------|----------|
| Leominster, . . . . .   | from 11                  | to 13    |
| Ludlow, . . . . .       | from 14                  | to 15    |
| New Bedford, . . . . .  | from 10.45               | to 12.35 |
| North Adams, . . . . .  | from 11                  | to 12.5  |
| Salem, . . . . .        | from 12                  | to 13    |
| Webster, . . . . .      | from 10.8                | to 13    |
| Williamstown, . . . . . | from 12                  | to 13    |
| Worcester, . . . . .    | from 7.5                 | to 8     |

### Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ended June 30, 1921:—

|                                      |           |         |
|--------------------------------------|-----------|---------|
| Provincetown, <sup>1</sup> . . . . . | from 20   | to 19   |
| Randolph, <sup>1</sup> . . . . .     | from 16   | to 13   |
| Southern Berkshire, . . . . .        | from 15.3 | to 14.5 |

### Prices, Commercial Business.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1921:—

| COMPANY.               | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|------------------------|--|--|-------|
|                        |  | 1921.  | 1920. |
| Abington and Rockland. | <b>For light: for residences</b> in Abington and Rockland <b>13 cents gross</b> a k. w. h., with <b>discount</b> of $\frac{1}{2}$ cent if paid in 10 days; in Hanover, Norwell and Pembroke <b>16½ cents gross</b> , with <b>discount</b> of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Cohasset and Scituate <b>18½ cents</b> to summer customers and <b>16½ cents</b> to yearly customers, with discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. Minimum charge \$9 a year, except yearly customers in Cohasset and Scituate who guarantee \$1 net a month. <b>For stores</b> in Abington and Rockland <b>13 cents</b> a k. w. h. for first 80 hours' use of connected load a month and <b>8½ cents</b> for all k. w. h. in excess, with discount of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Hanover, Norwell, Cohasset, Scituate and Pembroke <b>16½ cents</b> a k. w. h. for first 50 hours' use of connected load a month and <b>8½ cents</b> for all | 16   | 16    |

<sup>1</sup> First kilowatt a month, \$1 net.

| COMPANY.                                 | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|--|--|--|-------|
|  |  | 1921.  | 1920. |
| Abington and Rock-<br>land — <i>Con.</i> | <p>k. w. h. in excess; all subject to discount of <math>\frac{1}{2}</math> cent for payment in 10 days. Minimum monthly charge 25 hours' use of connected load a month net. For signs, if metered, at regular rates, otherwise figured so as to obtain <math>10\frac{1}{2}</math> cents a k. w. h. where lamps are maintained by company; if by customer, <math>8\frac{1}{2}</math> cents.</p> <p><b>For power: <math>10\frac{1}{2}</math> cents gross</b> for installations to 5 h. p., with discounts ranging from 10 to 53% according to monthly use, with minimum monthly charge of \$1.50 a h. p., and \$1 for less than 1 h. p.; a <b>discount of <math>\frac{1}{2}</math> cent a k. w. h.</b> for payment in 10 days. For installations of 5 h. p. and over capacity charge of \$1.50 for each k. w. of motor rating and price of 4 cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is <math>3\frac{1}{2}</math> cents a k. w. h.</p> <p><b>For heating: <math>10\frac{1}{2}</math> cents gross a k. w. h.</b> for first 20 hours' use for each k. w. supplied and 4 cents for all additional k. w. h., with a minimum charge of \$12 a year and <b>discount of <math>\frac{1}{2}</math> cent a k. w. h.</b> for cash in 10 days.</p> <p><b>For battery charging: <math>8\frac{1}{2}</math> cents gross a k. w. h.,</b> with <b>discount of <math>\frac{1}{2}</math> cent a k. w. h.</b> for cash in 10 days, if charging is done at central station; otherwise, <math>10\frac{1}{2}</math> cents a k. w. h. for first 20 k. w. h. a month and 4 cents a k. w. h. for more than 20 k. w. h., with discount of <math>\frac{1}{2}</math> cent for cash in 10 days.</p> |  |       |
| Adams, . . . . .                         | <p><b>For light: 14 cents gross a k. w. h.,</b> with <b>discount</b> if paid in 10 days of 1 cent on each k. w. h. Minimum charge of \$9 a year. No free lamp renewals.</p> <p><b>For power: <math>5\frac{1}{2}</math> cents gross a k. w. h.,</b> with <b>discount</b> if paid in 10 days of <math>\frac{1}{2}</math> cent each on first 2,000 k. w. h. a month; 3 cents net each on next 6,000 k. w. h. a month; <math>2\frac{1}{2}</math> cents each on next 22,000 k. w. h. a month; and <math>2\frac{1}{2}</math> cents each on all in excess thereof. Minimum charge of \$12 a year per h. p. of connected load. <b>Discount</b> of from <math>2\frac{1}{2}</math> to 10% on 50 to 150 k. w. h. or over used per month per each h. p. installed. An additional discount of 1% for each year of the contract on contracts of not less than two nor more than five years. An increase of 1 mill a k. w. h. for each dollar increase over \$5 a ton in cost of coal.</p>  | 13   | 12    |
| Agawam, . . . . .                        | <p><b>For light: 16 cents gross a k. w. h.,</b> with <b>discount</b> of 1 cent a k. w. h. on first 100 k. w. h. a month; 1.4 cents a k. w. h. for next 100; 2.25 cents a k. w. h. for next 50 k. w. h.; and 3.1 cents a k. w. h. for over 250 k. w. h. a month, for payment by 15th of month. Minimum monthly charge of 75 cents. No wiring and no free renewals.</p> <p><b>For power: 6 cents net</b> per k. w. h. for first 300 k. w. h., prices ranging from this down to <math>2\frac{1}{2}</math> cents, according to monthly consumption. Minimum charge of \$2.25 per month for in-</p>   | 15   | 13.5  |

| COMPANY.                                  | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|---|--|--|-------|
|   |  | 1921.  | 1920. |
| Agawam — <i>Con.</i>                      | stallations of 3 h. p. or less; 75 cents per month per h. p. for installations of over 3 h. p.<br><b>For cooking and heating: 16 cents gross</b> a k. w. h. for first 10 k. w. h. a month, less <b>discount</b> of 1 cent a k. w. h., and 4 cents net a k. w. h. for all over 10 k. w. h. a month. Minimum charge of \$2.25 a month.   |  |       |
| American Woolen Co.<br>(Maynard).         | <b>For light: 13 cents gross</b> a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. <b>Discount</b> of 5% on all bills paid by 15th of month. Minimum charge \$9 a year. Lamp renewals at cost.  | 12.35  | 12.35 |
| American Woolen Co.<br>(South Royalston). | <b>For power: 10 cents</b> a k. w. h.<br><b>For light: 10 cents net</b> a k. w. h. Minimum charge of \$6 a year.   | 10   | 10    |
| Amesbury,                                 | <b>For light: 17 cents gross</b> a k. w. h. for first 40 k. w. h. a month, 15 cents a k. w. h. for next 40, and 13 cents a k. w. h. for all in excess of 80 k. w. h. a month. <b>Discount</b> of 1 cent a k. w. h. if paid in 15 days. Minimum monthly charge of 75 cents.<br><b>For power: 12 cents gross</b> a k. w. h. for first 100 k. w. h. a month, prices ranging from this to 2.5 cents a k. w. h. for next 133,000 k. w. h. after first 7,000 k. w. h., less <b>discount</b> of 5% for prompt payment; all electricity used in excess of 140,000 k. w. h. billed at 2.5 cents net a k. w. h. In addition an increased amount equal to the actual increased cost to the company for producing electricity due to increased cost of coal above \$8.75 a ton. Primary electricity at company's switchboard. Minimum monthly charge of \$1 a h. p. of demand.<br><b>For cooking and heating: 16 cents net</b> a k. w. h. for first 10 k. w. h. a month, and 4 cents a k. w. h. for all over 10 k. w. h. Minimum charge of \$2 for 2 k. w. or less of connected capacity, and \$1 per k. w. for each in excess of 2. | 16   | 15.5  |
| Amherst, . . . . .                        | <b>For light: 15 cents gross</b> a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 13 to 8 cents, according to amount used. <b>Discount</b> of 10% if paid in 10 days. Minimum monthly charge of 50 cents.<br><b>For power: 6 cents net</b> a k. w. h. for first 300 k. w. h. a month, and for use in excess thereof prices ranging from 3 to 2.1 cents, according to amount used. Minimum monthly charge of \$2.25 up to and including 3 h. p., and of 75 cents a h. p. connected for all in excess.<br><b>For cooking: 6 cents net</b> a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Minimum monthly charge of \$2.25.  | 13.5   | 13.5  |
| Athol, . . . . .                          | <b>For light: 14 cents net</b> a k. w. h., prices ranging from this down to 10 cents, according to monthly consumption. Minimum charge, \$6 a year. No wiring or lamp renewals.<br><b>For power: 12 cents gross</b> a k. w. h., ranging  | 14   | 14    |

| COMPANY.                       | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|--------------------------------|--|--|-------|
|                                |  | 1921.  | 1920. |
| Athol— <i>Con.</i>             | from this down to 4.08 cents, according to quantity used, with a discount of 1 cent a k. w. h. for payment within 15 days from date of bill. Minimum charge for power, \$1 a month for 1 h. p. or over. Yearly power rates: from 4.2 cents a k. w. h. on first 15,000 k. w. h. a month, and 3.7 cents a k. w. h. on over 15,000 k. w. h. a month. This on a yearly contract for 100 h. p. or over, and customer shall agree to use at least 100 hours a month of its maximum demand. Discount of 1 cent a k. w. h. for prompt payment.   |  |       |
| Attleboro,                     | <b>For heating and cooking: 13 cents net</b> a k. w. h. for first 10 k. w. h. a month and 3 cents a k. w. h. for all over 10 k. w. h. Minimum monthly charge of \$2.<br><b>For light: 13 cents</b> a k. w. h., with discount of 1 cent a k. w. h. for payment by the 15th of month in which bill is rendered, with a few large power consumers getting their lighting at power rates; contract lights at \$1, \$1.50 and \$2 a month for each 50-watt light; arc lights, 12 cents a k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9.<br><b>For power: 7.7 cents net</b> a k. w. h., prices ranging from this down to 1.925 cents, with an increase of 10% if not paid by 10th of month in which bill is rendered. Minimum monthly charge of \$1.50 a h. p. for 1 h. p. or less, and \$1 a h. p. for 2 h. p. or more.  | 12   | 12    |
| Ayer,                          | <b>For light: 15 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum charge of \$9 a year. No free lamp renewals.<br><b>For power: 6½ cents gross</b> a k. w. h., less discount of 1 cent a k. w. h. for payment in 10 days for first 1,000 k. w. h. a month; for next 9,000 k. w. h. a month, 3 cents net a k. w. h.; for next 5,000 k. w. h. a month, 2½ cents net a k. w. h.; and all in excess of 15,000 k. w. h. a month, 2 cents net a k. w. h. Additional discount from 2½ to 12¼% on from 50 to 150 k. w. h. and over a month used of each h. p. installed. Also a discount of 1% a year for the term of the contract where contracts are for not less than two nor more than five years. Minimum charge of \$12 a year per h. p. of connected load.<br><b>For cooking and heating: 15 cents gross</b> a k. w. h. less discount of 1 cent a k. w. h. for prompt payment on first 10 k. w. h. of monthly consumption, and 3½ cents net a k. w. h. on all over 10 k. w. h. a month. | 14   | 14    |
| Barnes, A. W. Co.<br>(Boston). | <b>For light: 12 cents net</b> a k. w. h., with reductions in price according to quantity used. Minimum charge of 75 cents a month. Re-  | 12   | 12    |

| COMPANY.                                    | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                 |
|---|--|--|-----------------|
|   |  | 1921.  | 1920.           |
| Barnes, A. W. Co.<br>(Boston) — <i>Con.</i> | newals free for standard carbon lamps. No wiring.  |  |                 |
| Beverly, . . . . .                          | <p><b>For power:</b> same as for light.</p> <p><b>For light:</b> 16 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 17 cents gross a k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals.</p> <p><b>For power:</b> 14 cents gross a k. w. h. in all territory supplied, with discounts of from 10 to 65%, according to amount of monthly bill, if paid by 10th of month. Minimum monthly charge of \$1 a rated h. p. of motors installed.</p> <p><b>For cooking:</b> 14 cents gross a k. w. h. for first 20 k. w. h. a month and 9 cents a k. w. h. on all over 20 k. w. h. a month, less discount of 2 cents a k. w. h. These rates on current on separate meter and on contract of not less than four consecutive months. Monthly minimum charge of \$1 a k. w. h. of maximum demand but not less than \$2 a month.</p>  | 14 <sup>1</sup>                                  | 14 <sup>1</sup> |
| Blackstone, . . . . .                       | <p><b>For light:</b> 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum monthly charge of 75 cents, adjusted yearly. No free renewals. When an agreement for yearly electric service has been signed, a price of \$4 a month per kilowatt of demand will be charged, and 9 cents a k. w. h. for all current furnished in addition to the charge of \$4. Discount of 10% for payment in 10 days.</p> <p><b>For power:</b> 14.4 cents net a k. w. h., prices ranging from this down to 6.9 cents, according to quantity used. Minimum monthly charge of \$1.50 a h. p. of connected capacity. Monthly service charge \$2.80 a h. p. of maximum demand, plus a charge for current of 5 cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 75 and over h. p. of demand, with additional discount of 10% for payment in 10 days. Both classes of rates plus coal clause requirement and 20% war cost.</p> <p><b>For miscellaneous energy:</b> 16 cents gross a k. w. h. for first 10 k. w. h. per month, less discount of 1 cent a k. w. h. for payment in 10 days; 4 cents a k. w. h. on all exceeding 10 k. w. h. a month. A minimum charge of \$1 a month net for each meter used.</p> | 15   | 14              |
| Cambridge, . . . . .                        | <p><b>For light:</b> 9 cents a k. w. h. for first 1,000 k. w. h. a month, plus a surcharge of 1 cent a k. w. h.; next 1,000 k. w. h. a month, 7½ cents net a k. w. h.; next 5,500 k. w. h., 4½ cents net; all over 7,500 k. w. h., 5½ cents net a k. w. h. Also a fuel charge of 1¼ mills per k. w. h. for each dollar or part thereof excess cost of fuel over \$5 a ton. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$54 a k. w. for first 15 k. w. of demand; \$40 per</p>  | 10   | 9               |

<sup>1</sup> In all territory supplied, except Topsfield.

| COMPANY.                | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-------------------------|--|--|-------|
|                         |  | 1921.  | 1920. |
| Cambridge — <i>Con.</i> | <p>k. w. on next 40 k. w. of demand; \$33 a k. w. on next 100 k. w.; \$18 a k. w. on next 100 k. w.; and \$13.20 a k. w. on over 255 k. w. of demand, contracted for, and operating charges of from 5 cents to 7½ mills a k. w. h. according to quantity used per month, plus fuel charge as above. No contract made for less than ¼ k. w. a month. Free renewal of carbon and gem lamps.</p> <p><b>For power:</b> 5½ cents net a k. w. h. on first 700 k. w. h. a month, and a sliding scale down to 2½ cents a k. w. h. on bill of 3,700 or more k. w. h. a month, plus fuel charge as above. Minimum charge of \$1 a k. v. a. of demand. Rates by contract: first 5,000 k. w. h. a month, 2.75 cents a k. w. h.; next 10,000, 2.35 cents per k. w. h.; next 35,000, 2.3 cents; over 50,000 k. w. h., 2 cents a k. w. h. Also fuel charge as above. Also special rates to persons desiring 2,200-volt three-phase service, or to customers in the underground district whose demand is 600 volts or over. This applies to electricity for both lighting and power purposes, but 80% or more of the demand must be for power purposes.</p> <p><b>Electricity for household use but not for lighting purposes</b> will be sold through separate meter to any customer having a demand not exceeding 5 k. ws. for 2½ cents a k. w. h., plus a service charge of 50 cents a meter.</p>   |  |       |
| Cape and Vineyard,      | <p><b>For light:</b> 35 cents gross in June, July, August and September, with discount of 5% for payment in 10 days. For same months, one 25-watt unit, \$1 a month; second unit, 80 cents a month; additional units, 60 cents a month. A minimum season charge of 3 months' net bill and not less than \$9 is payable in advance. Discount of 5% if bill is paid before 10th of month. For remainder of year, 25 cents a k. w. h. and discount of 40% on bills paid within 10 days. When a summer residence customer advances \$15 to cover extra meter investment, a meter charge will be made of 15 cents a k. w. h. for first 30 hours' use of capacity a month; 6 cents a k. w. h. for next 30 hours' use of capacity; and 4 cents a k. w. h. for all in excess of 60 hours' use, and a capacity charge of \$1 a month for two units or less; 35 cents each for next 7 units; 25 cents each for next 11 units; 20 cents each for next 15 units, and 15 cents each for all over 35 units a month. No wiring or free lamp renewals.</p> <p><b>For power:</b> 6 cents net a k. w. h., subject to a minimum monthly net bill of \$2 for first h. p. or fraction thereof, and \$1.50 for each of next 24 h. p. Additional power capacity, 50 cents net a month for each ¼ of a h. p. in excess of 1 h. p., and for heating devices, 50 cents net a month for each 250-watt unit or fraction thereof. Service limited to time from midnight to 6 P.M. Off-peak rates for supply</p> | 33.25  | 33.25 |

| COMPANY.                    | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-----------------------------|--|--|-------|
|                             |  | 1921.  | 1920. |
| Cape and Vineyard —<br>Con. | of over 25 h. p. peak for not less than seven consecutive months: primary charge of 6 cents a k. w. h. for first 104 hours of use a month of maximum capacity, and of 3½ cents a k. w. h. for all used in excess thereof, less discounts from 20% on 25 to 30 h. p., inclusive, to 50% on 333 h. p. or over.   |  |       |
|                             | <b>Moving-picture machines</b> , including 10 units of lighting capacity, \$2.50 for each evening performance, and \$1.25 for each afternoon performance. Discount of 20% for prompt payment in June, July, August and September, and 30% remainder of year.   |  |       |
| Central Massachusetts,      | <b>For light: 16 cents gross</b> a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 3.1 cents a k. w. h., according to amount used. Stores and hotels: 13 cents a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50 k. w. h., with discount of 10% for prompt payment. Rates for window lighting, from 50 cents to \$1.25, according to wattage of lamps. Sign lamps, 8½ cents a lamp a month. Minimum monthly charge of 75 cents. No wiring and no free renewals.  | 15   | 15    |
|                             | <b>For power: 8 cents gross</b> a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts on more than 10 h. p. from 10 to 30%, according to horse power connected, and additional discount of 10% for payment in 15 days on a demand of from 1 to 40 h. p. inclusive, and of 5% on a demand of from 41 to 50 h. p., subject to an additional charge of approximately ½ cent a k. w. h. to cover increased coal costs, and 20% on net bill, not including coal clause, to cover increased operating costs. Wholesale power rate: same as power rates given above, with discount of 30% on from 51 to 75 h. p. of demand, of 35% on from 76 to 150 h. p., and 40% on 150 h. p. or over. Minimum monthly charge of \$1.50 a h. p. of maximum demand. |  |       |
|                             | <b>For miscellaneous energy: 16 cents gross</b> a k. w. h. for off-peak use, with discount of 1 cent on first 10 k. w. h. and 4 cents a k. w. h. on all over 10 k. w. h. Readiness-to-serve charge of \$1 a month.   |  |       |
| Charlemont,                 | <b>For light: \$1.10 gross</b> for first 6 k. w. h. or any part thereof used in any month, with discount of 10 cents for payment by 15th of month; next 94 k. w. h. used per month, 15 cents a k. w. h., with discount of 1 cent a k. w. h. for prompt payment; all in excess of 100 k. w. h. a month, 15 cents a k. w. h., with prompt payment discount of 2 cents a k. w. h. No wiring. Lamp renewals at cost.   | 16½  | 15    |
|                             | <b>For power: 7 cents net</b> a k. w. h. for first 1,000 k. w. h.; 6 cents a k. w. h. for next 1,000 k. w. h.; 5 cents a k. w. h. for all over. For large users, 6 cents a k. w. h. for first 300 k. w. h.; 4 cents a k. w. h. for next 1,000; and 3½ cents a k. w. h. on all over 1,300 k. w. h.  |  |       |

| COMPANY.               | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|------------------------|---|--|-------|
|                        |   | 1921.  | 1920. |
| Charlestown, . . . . . | <p><b>For light: 10 cents net</b> a k. w. h., subject to 5% addition, and 1½ cents per 1,000 k. w. h. whenever the monthly cost of a sufficient amount of coal to do the work of a long ton of coal under conditions prevailing in 1916 exceeds the cost of such long ton in 1916. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly installments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h. will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month; net bills under this rate subject to 10% rise and requirements under coal clause. No wiring. Carbon lamps furnished free; mazda lamps from 16 to 20 cents, according to wattage.</p> <p><b>For power: 10 cents gross</b> a k. w. h., with discounts from 10 to 40%, depending upon the number of horse power used and amount of bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, <b>12 cents gross</b> a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of a customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. All power rates subject to 10% increase of net bill and coal clause requirements. Minimum charge of \$1 a month a horse power of demand or connected load.</p> <p><b>For miscellaneous energy: 10 cents net</b> a k. w. h. with the following deductions: 3 cents a k. w. h. in excess of 20 k. w. h.; 2 cents a k. w. h. in excess of 2,000 k. w. h.; 1 cent a k. w. h. in excess of 10,000 k. w. h.</p> | 10.5   | 10.5  |
| Chester, . . . . .     | <p><b>For light: 30 cents gross</b> a k. w. h., with 5% discount for prompt payment. A service charge of 50 cents plus 30 cents a lamp of estimated demand plus 30 cents a k. w. h. for first 50 k. w. h., 15 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost.</p>  | 28.5   | 28.5  |



| COMPANY.               | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|------------------------|--|--|-------|
|                        |  | 1921.  | 1920. |
| Citizens' (Nantucket), | <b>For light: 24 cents gross</b> a k. w. h., less discount of 2 cents a k. w. h. for payment in 10 days. To customers for less than 9 months, 30 cents a k. w. h., less 2 cents a k. w. h. for payment in 10 days. By contract, \$1.35 net for 8 c. p. or 25-watt lamp. Minimum monthly charge 75 cents. No wiring. No renewals.   | 22   | 22    |
| Clinton,               | <b>For light: 14 cents gross</b> a k. w. h. on first 300 k. w. h. a month, with <b>discount</b> , if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents net a k. w. h. Contract rates depend on consumption and hours of burning. Are lights at same rates as incandescents. Minimum charge of 75 cents a month. No wiring or free renewals.<br><b>For power: 6½ cents gross</b> a k. w. h., with <b>discounts</b> , if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for next 9,000 k. w. h. a month the rate is 3 cents net a k. w. h.; for next 5,000 k. w. h. a month the rate is 2½ cents net a k. w. h.; for all over 15,000 k. w. h. a month the rate is 2 cents a k. w. h. Additional discount on more than 50 k. w. h. of from 2½ to 12½%, according to number of k. w. h. consumed a month per h. p. installed. Also a discount of 1 cent a year for each year of contract on contracts of not less than two nor more than five years. Customers guarantee \$12 a h. p. a year installed.<br><b>For cooking and heating: 14 cents gross</b> a k. w. h. on first 10 k. w. h. a month, with <b>discount</b> for prompt payment of 1 cent a k. w. h.; all in excess of 10 k. w. h. a month, 3½ cents net a k. w. h. | 13   | 12    |
| Easthampton,           | <b>For light: 15 cents gross</b> a k. w. h. on first 100 k. w. h. a month, 13 cents a k. w. h. on next 200 k. w. h. a month, and 8 cents a k. w. h. on all over 300 k. w. h. a month, with <b>discount</b> of 10% if bill is paid within 10 days. Minimum monthly charge of 50 cents. No lamp renewals or wiring.<br><b>For power: 6 cents net</b> a k. w. h., ranging from this price to 2.1 cents a k. w. h., according to quantity used per month. Minimum monthly charge of \$2.25, and above 3 h. p., 75 cents a h. p.  | 13.5   | 13.5  |
| Edison (Boston),       | <b>For light: for electricity for any use, 10 cents net</b> a k. w. h. plus 5% except on the amount charged under the coal clause, which is 1½ cents per 1,000 k. w. h. for every 1 cent of the excess cost of a long ton of coal over the cost of a sufficient amount of coal to do the work of such a long ton in 1916. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. exceeding 15 and up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h.  | 10.5   | 10.5  |

| COMPANY.                      | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-------------------------------|---|--|-------|
|                               |   | 1921.  | 1920. |
| Edison (Boston) — <i>Con.</i> | <p>for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., <math>2\frac{1}{2}</math> cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service a price of \$30 a year a k. w. for all up to and including 655, and \$20 a year for all exceeding 655. If customer has applied for high-tension alternating service, an alternative may be \$15 a k. w. for service on all exceeding 155 and up to and including 255 and \$12 a k. w. of service for all exceeding 255, these prices not including supply of electricity, prices for which range from 5 cents to <math>1\frac{1}{8}</math> cents a k. w. h., according to quantity. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. To each of these rates should be added the charges under the coal clause and 10% increase. Minimum charge of \$9 a year. Renewals free for standard carbon lamps and some mazda lamps. No free wiring.</p> <p><b>For power: 12 cents net</b> a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds the average lighting rate, a deduction will be made to make the average rate. To prices under above schedule is added 10%, except the amount charged under the coal clause as detailed above. Minimum charge of 75 cents a month. To any customer signing an agreement for at least 50 k. w. of permanent electric power service, the fixed rate will be \$15 a k. w. of service or, if 60-cycle alternating current high-tension service, \$12 a k. w. of service for all exceeding 255; the prices for electricity ranging from 5 cents a k. w. h. for first 1,500 k. w. h. to <math>1\frac{1}{8}</math> cents a k. w. h. on all exceeding 305,500 k. w. h. a month, to which should be added the charges under the coal clause and surcharge of 10%.</p> <p><b>For miscellaneous energy: 10 cents net</b> a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month; third deduc-</p> |  |       |

| COMPANY.                      | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-------------------------------|--|--|-------|
|                               |  | 1921.  | 1920. |
| Edison (Boston) — <i>Con.</i> | <p>tion, 1 cent a k. w. h. for all electricity in excess of 10,000 k. w. h. a month. If high-tension alternating current is supplied, a price of 8 mills a k. w. h. will be charged for all electricity in excess of 100,000 k. w. h. a month. For secondary service, 2 cents a k. w. h. for all in excess of 500 k. w. h. a month; when alternating current is used, 1 cent a k. w. h. on all in excess of 5,000 k. w. h. a month; when high-tension alternating current is supplied, 8 mills a k. w. h. on all in excess of 100,000 k. w. h. a month. For all in excess of 1,000,000 k. w. h. taken at hours specified by company, <math>7\frac{1}{2}</math> instead of 8 mills a k. w. h. When energy is used only for cooking, heating and refrigeration, there may be, in place of the several deductions named, a rate of 2 cents a k. w. h. on all in excess of 10 k. w. h. a month; 1 cent a k. w. h. on all in excess of 12,000 k. w. h. a month. When high-tension alternating current is supplied, 8 mills a k. w. h. for all electricity in excess of 100,000 k. w. h. a month. To customers whose bills exceed \$100 a month there will be a price of 3 cents a k. w. h. in excess of any and all other charges for electricity furnished during certain hours specified from time to time by the company, but not exceeding 500 hours a year or 4 hours a day. To rates given above should be added the charges under coal clause, the details of which are given under lighting rates, and an increase of 10% on all charges except under the coal clause, the third and fourth deductions for secondary service, and the other deductions when alternating high-tension service is supplied. Minimum charge of \$9 a year.</p> |  |       |
| Edison (Brookton),            | <p><b>For light:</b> <math>9\frac{1}{2}</math> cents gross a k. w. h., with discount of <math>\frac{1}{2}</math> cent a k. w. h. for payment within 10 days. Yearly minimum charge of \$9. For store lighting, <math>9\frac{1}{2}</math> cents a k. w. h. for all electricity used up to and including 40 hours' use of load; <math>8\frac{1}{2}</math> cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; <math>4\frac{1}{2}</math> cents a k. w. h. for all in excess of 120 hours' use a month. Discount of <math>\frac{1}{2}</math> cent a k. w. h. for payment within 10 days. Monthly minimum charge, 25 hours' use of connected load at primary rate. Yearly lighting rate: when a customer signs an agreement for yearly service, a price of \$3 a month a kilowatt is charged for the first 30 kilowatts connected, and \$1.50 a month a kilowatt for all in excess of 30 kilowatts connected, all plus a charge of 5 cents net a k. w. h. for first 1,000 k. w. h. used a month, 3 cents a k. w. h. for next 2,500 k. w. h. and <math>2\frac{1}{2}</math> cents a k. w. h. for all in excess of first 3,500 k. w. h. a month. Rate for window lighting, controlled by company on outside switch, from 12 cents a month for 5-watt lamp to \$3.16 for a 200-watt lamp, lamps to be burned from 30 minutes before sunset until 11 o'clock</p>   | 9  | 9     |

| COMPANY.                    | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-----------------------------|--|--|-------|
|                             |  | 1921.  | 1920. |
| Edison (Brockton) —<br>Con. | <p>every night. Arc lamp rates same as for incandescents. Theatre lighting: 8 cents a k. w. h., less discount of <math>\frac{1}{2}</math> cent if bill is paid within 3 days from its date. No wiring or free lamp renewals.</p> <p><b>For power: 10 cents gross</b> a k. w. h. for first 10 k. w. h. a h. p. connected and 5 cents a k. w. h. for all in excess, with <b>discount</b> of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$1.50 a k. w. a month per k. w. of maximum demand, plus current at <math>3\frac{1}{2}</math> cents a k. w. h., less sliding scale of discounts from 5 to 25%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installations up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge. When a customer has an agreement for service for a period of years with a connected load of 100 h. p. and over, a service charge of \$1.50 a month per k. w. of maximum demand plus <math>3\frac{1}{2}</math> cents a k. w. h. for current used, with discounts of from <math>33\frac{1}{2}</math> to 50%, according to number of h. p., and cash discount of 10% for prompt payment. Service for intermittent power load up to 20% of connected load will be treated as separate installation, with discounts of from 5% on from 9 to 17 k. w. to 50% on more than 255 k. w. To customers using over 10 h. p., a charge on account of increased cost of coal of <math>\frac{1}{10}</math> of a mill a k. w. h. for each 5 cents increase in cost over \$5 a ton for coal.</p> <p><b>For miscellaneous energy: 6 cents gross</b> a k. w. h., with <b>discount</b> of 10% for payment within 10 days. The same rate applies to elevator service, with minimum charge of \$1 a month per h. p. For refrigerating service, with connected load of 50 h. p. or more, 3 cents a k. w. h. for first 2,000 k. w. h. a month per h. p. connected, <math>2\frac{1}{2}</math> cents a k. w. h. for next 2,000 k. w. h. a month per h. p. connected and <math>2\frac{1}{4}</math> cents a k. w. h. in excess of 4,000 k. w. h. a h. p. connected, less discount of 10% for payment in 10 days. Minimum charge of \$3.33 a year a h. p. or any fractional part thereof installed applies to miscellaneous and refrigerating service.</p> <p><b>For cooking and heating: 10<math>\frac{1}{2}</math> cents gross</b> a k. w. h. for first 20 k. w. h. used a month and <math>3\frac{1}{2}</math> cents a k. w. h. for all in excess of 20 k. w. h. a month, less <b>discount</b> of <math>\frac{1}{2}</math> cent a k. w. h. for payment in 10 days. Minimum charge of \$2 net a meter.</p> |  |       |
| Fall River,                 | <p><b>For light: 11 cents gross</b> a k. w. h., with <b>discount</b> of 5% for payment in 15 days. Prices range from 11 to 6 cents, according to quantity used. No free wiring or lamp renewals. Minimum charge of \$6 a year.</p> <p><b>For power: 7 cents net</b> a k. w. h. Prices range from 7 to 2 cents, according to quantity used.</p>   | 10.45  | 10.45 |

| COMPANY.                  | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|---------------------------|---|--|-------|
|                           |   | 1921.  | 1920. |
| Fall River — <i>Con.</i>  | <p>Monthly minimum charge of \$1 a h. p. for first 5 h. p.; 75 cents each for next 20 h. p.; and 50 cents a h. p. for all over 25 h. p. No bill rendered for less than \$3. Primary demand rate: first 30,000 k. w. h. at 1.9 cents a k. w. h.; next 60,000 k. w. h., 1.35 cents a k. w. h.; next 90,000 k. w. h., 1.2 cents a k. w. h.; all over 180,000 k. w. h., 1.15 cents a k. w. h. Minimum charge of \$1 a k. w. for first 200 k. w. of maximum demand, 90 cents a k. w. for next 300, and 85 cents a k. w. for all over 500. Additional charge on all power of .01 mills for each cent increase in cost over \$4 a ton for coal.</p> <p><b>For cooking: 6 cents gross</b> a k. w. h. for first 25 k. w. h.; 4 cents a k. w. h. for next 375 k. w. h.; and 3 cents a k. w. h. for all over 400 k. w. h. a month. Minimum charge of \$2 a month.</p>  |  |       |
| Fitchburg,                | <p><b>For light: 14 cents gross</b> a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 14 to 7 cents, according to consumption. Minimum charge of \$9 a year. No free wiring. No free renewals.</p> <p><b>For power: 10 cents gross</b> a k. w. h. for first 10 k. w. h. per k. w. of demand, with all in excess at prices ranging from 7 cents to 2.8 cents a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Combined lighting and power, 10 cents a k. w. h. for first 10 k. w. h. per h. p. of demand; all in excess ranging from 7 cents a k. w. h. for first 200 hours to 2.8 cents for all over 10,000 hours, all subject to a discount of 10% for payment in 15 days. Current used for lighting in excess of 15% of monthly consumption charged for at regular lighting rates. Minimum monthly charge of \$1 a k. w. of maximum demand occurring during the month or any of the preceding 11 months. Wholesale power service, at approximately 60 cycles and 13,200 volts; contract shall be for at least 5 years, the demand not less than 250 k. w., with a current charge of 3 cents a k. w. h. on first 100 hours' use of the demand per month, and 1 cent a k. w. h. on next 200 hours' use. Monthly minimum charge of 100 hours' use of each k. w. of maximum demand. On all power rates a fuel charge based on increased cost per k. w. h. over the fuel cost of producing a k. w. h. during the 12 months' period ended June 30, 1920.</p> <p><b>For heating and cooking: 13 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days on first 20 k. w. h. a month, and 5 cents a k. w. h. on all over 20 k. w. h. Minimum charge of \$2 a month.</p> <p><b>For light: 15 cents gross</b> a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 15 to 8 cents, according to monthly consumption. Monthly minimum</p> | 13   | 12    |
| Franklin (Turners Falls). | <p><b>For light: 15 cents gross</b> a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 15 to 8 cents, according to monthly consumption. Monthly minimum</p>   | 13.5   | 13.5  |

| COMPANY.                               | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                 |
|--|---|--|-----------------|
|  |   | 1921.  | 1920.           |
| Franklin (Turners Falls) — <i>Con.</i> | charge of 50 cents. Wiring at a little above cost. No free renewals.<br><b>For power: 6 cents net</b> to 2.1 cents net, according to monthly consumption. Monthly minimum charge of \$2.25 up to and including 3 h. p.; above 3 h. p., 75 cents a h. p. connected.<br><b>For heating and cooking: 6 cents net</b> a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Monthly minimum charge of \$1.50.   |  |                 |
| Gardner, . . . . .                     | <b>For light: residences, 12 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. if paid on or before 15th of month. For <b>commercial lighting</b> on demand basis, <b>12 cents gross</b> a k. w. h., prices ranging from this down to 6 cents, according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 15th of month in Gardner. In towns of Barre, Rutland, Hubbardston and Westminster maximum gross rate 13 cents instead of 12 cents, with same discount of 1 cent for payment by 30th of month; second hour's use of electricity for commercial lighting, 10.85 cents instead of 10 cents as in Gardner. For electricity for lighting in <b>Petersham, 16 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. for payment by 30th of month. For summer service an additional sum of \$5, payable in advance. Minimum charge, 60 cents a month in all towns supplied. Sign and window rates: in Gardner, 3 nights a week from dusk until 10 P.M., 50 cents a month for 100 watts of connected load, and 1.1 cents a 100 watts of connected load for each extra hour of use; 6 nights a week from dusk until 10 P.M., 83 cents a month for 100 hours of connected load, and 1.1 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 P.M., including renewals of lamps and time clock, \$3.78 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, in Gardner if paid by 15th of month, and in other towns if paid by 30th of month. Minimum charge of \$9 a year. No free renewals. No wiring.<br><b>For power: 10.1 cents gross</b> a k. w. h. to 2.1 cents gross, according to consumption, with a discount of 1 mill a k. w. h. on all Gardner, Ashburnham and South Ashburnham bills if paid by 15th of month, and in other towns supplied if bill paid by the 30th. Lighting may be included in this rate up to 10% of total connected load, the lighting transformer to be supplied by customer. Minimum charge of 50 cents a h. p. of connected load. In <b>Petersham</b> rates are from 8.5 cents a k. w. h. for first 50 k. w. h. a month to 6.5 cents a k. w. h. for all over 876 k. w. h. a month, with discount | 11 <sup>1</sup>                                  | 11 <sup>1</sup> |

<sup>1</sup> 12 cents in Barre, Hubbardston, Rutland and Westminster; 15 cents in Petersham.

| COMPANY.                | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-------------------------|--|--|-------|
|                         |  | 1921.  | 1920. |
| Gardner — <i>Con.</i> . | <p>of <math>\frac{1}{2}</math> cent if paid by 30th of month. Minimum charge of \$1 a h. p. of connected load a month.</p> <p><b>For cooking and heating:</b> provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, <b>11<math>\frac{1}{2}</math> cents gross</b> a k. w. h. for first 10 k. w. h. a month in Gardner and 12<math>\frac{1}{2}</math> cents in other towns supplied except Petersham, and 3<math>\frac{1}{2}</math> cents a k. w. h. for all over 10 k. w. h. a month, with discount of <math>\frac{1}{2}</math> cent a k. w. h. for payment of Gardner bills by 15th of month, and in other towns supplied if bill paid by the 30th. In <b>Petersham</b>, <b>15<math>\frac{1}{2}</math> cents</b> a k. w. h. for first 10 k. w. h. a month, and 4<math>\frac{1}{2}</math> cents a k. w. h. for all over 10 k. w. h., and a discount of <math>\frac{1}{2}</math> cent a k. w. h. for payment by 30th of month. Minimum charge of \$4 a kilowatt, but not less than \$9 a year and \$12 in Petersham.</p>   |  |       |
| Gloucester, . . .       | <p><b>For light:</b> <b>17 cents gross</b> a k. w. h. for first 100 k. w. h. a month; 13 cents a k. w. h. for next 100; 9 cents a k. w. h. for next 400; 8 cents a k. w. h. for next 300; if over 900 k.w.h. consumed a month, price is 10 cents for each k. w. h., all these subject to <b>discount</b> of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of 75 cents. Price to customers for <b>summer season only</b>, <b>20 cents</b> a k. w. h., with <b>discount</b> of 1 cent for payment in 15 days, and minimum monthly charge of \$2, and a minimum season charge of \$6. No wiring. No free renewals.</p> <p><b>For power:</b> <b>11 cents gross</b> a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 5 cents a k. w. h., according to quantity used, with <b>discount</b> of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2 for first 2 h. p. or less installed, \$1 a h. p. for next 3 h. p. installed, and 50 cents each a month for all over 5 h. p.</p> <p><b>For heating:</b> same as power rates, with minimum charge of \$5 a month.</p> | 16   | 16    |
| Greenfield, . . .       | <p><b>For light:</b> <b>15 cents gross</b> a k. w. h., ranging from this down to 8 cents a k. w. h., according to monthly consumption, with <b>discount</b> of 10% if paid within 10 days. Minimum monthly charge of 50 cents. No wiring. No lamp renewals.</p> <p><b>For power:</b> <b>6 cents net</b> a k. w. h. and prices ranging from this to 2.1 cents, according to monthly consumption. Minimum charge of \$2.25 up to and including 3 h. p.; for exceeding 3 h. p., 75 cents a h. p. connected.</p> <p><b>Cooking rate:</b> <b>6 cents net</b> a k. w. h. for first 40 k. w. h. a month and 3 cents a k. w. h. on all in excess of 40 k. w. h. Minimum charge of \$2.25 a month.</p>  | 13.5   | 13.5  |
| Harvard, . . .          | <p><b>For light:</b> <b>19 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. for payment in 10 days. Minimum charge of \$9 a year. No wiring. No free lamp renewals.</p> <p><b>For power:</b> <b>6.5 cents gross</b> a k. w. h., with <b>dis-</b></p>  | 18   | 17    |

| COMPANY.             | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|----------------------|---|--|-------|
|                      |   | 1921.  | 1920. |
| Harvard— <i>Con.</i> | <p>count of 1 cent a k. w. h. if bills are paid within 10 days on first 1,000 k. w. h. For next 9,000 k. w. h. a month, 3 cents net a k. w. h.; for all over 10,000 k. w. h. a month, 2½ cents net a k. w. h. Monthly load factor discount: from 2½ to 12½%, according to quantity consumed a month per h. p. installed. Also discount of 1% for each year of contracts for not less than two nor more than five years. Customers guarantee \$1 a h. p. a month installed.</p> <p><b>For cooking and heating: 20 cents gross</b> a k. w. h. for first 10 k. w. h., with discount for prompt payment of 2 cents a k. w. h.; all over 10 k. w. h., 3½ cents net a k. w. h. Minimum charge of \$2.50 a month.</p>  |  |       |
| Haverhill, . . . .   | <p><b>For light: 14 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Minimum charge of \$9 a year. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; excess of 10 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 8 to 5½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Minimum charge is ⅓ of annual demand. No free lamp renewals.</p> <p><b>For power: 13 cents gross</b> a k. w. h. for first 10 k. w. for each k. w. of demand a month, and all in excess of first 10 k. w. ranging from 5.5 cents a k. w. h. to 3.1 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 15 days. Also a fuel charge of 1½ mills a k. w. h. for each dollar increase in the cost of coal over \$7 a ton. Minimum charge of \$1.50 a month for each k. w. of demand. For charging batteries: between 4 and 9 P.M., 12 cents a k. w. h.; between 9 and 4 P.M. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$2 a month each.</p> <p><b>For heating and cooking: 13 cents gross</b> a k. w. h. for first 20 k. w. h. a month, with discount of 1 cent a k. w. h. if paid in 15 days; all over 20 k. w. h. a month, 5 cents a k. w. h. Minimum monthly charge of \$2 for each meter installed.</p> | 13   | 12    |
| Huntington, . . . .  | <b>For light: 15 cents net</b> a k. w. h. To churches, 12 cents a k. w. h. By contract: 50 cents to \$1 a month. Minimum charge of \$1 a month.   | 15   | 15    |
| Lawrence, . . . .    | <b>For light: 13 cents gross</b> a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 13 to 6 cents a k. w. h., according to monthly consumption. Optional rate of \$4.50 a month per k. w. of connected load, plus 7 cents a k. w. h. for all current used, less 10% discount for payment by 15th of month. Street arc lights for commercial customers: 480-watt lamp, \$110 a year; 310-watt  | 11.7   | 11.7  |



| COMPANY.               | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|------------------------|---|--|-------|
|                        |   | 1921.  | 1920. |
| Lawrence — <i>Con.</i> | <p>lamp, \$98 a year, burning every night all night. Minimum monthly charge of 75 cents, less 10% discount for prompt payment. No free renewals.</p> <p><b>For power: 11 cents gross</b> a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment. For charging automobiles, 7 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$5 a month.</p> <p><b>For cooking and heating: 13 cents gross</b> a k. w. h., with discount of 10% for payment by 15th of month, on first 20 k. w. h. a month, and 5 cents a k. w. h., less prompt payment discount, on all in excess of 20 k. w. h. a month. Minimum monthly charge of \$2, less 10% discount if paid by 15th of month.</p>   |  |       |
| Lee, . . . . .         | <p><b>For light: 20 cents net</b> a k. w. h. up to 5 k. w. h., 40% discount on all over 5 k. w. h. up to a consumption of 24 k. w. h. a month; from 25 to 100 k. w. h. a month, 12 cents a k. w. h., and on 100 k. w. h. and over, 10 cents a k. w. h. No free wiring or renewals.</p> <p><b>For power: 9 cents net</b> a k. w. h. Prices range from 9 to 5½ cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.</p>   | 20   | 20    |
| Leominster, . . . . .  | <p><b>For light: 14 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 10 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. No free renewals.</p> <p><b>For power: 6½ cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, 3 cents net a k. w. h. on next 9,000 k. w. h. a month, 2½ cents a k. w. h. on next 5,000 k. w. h. a month, and 2 cents a k. w. h. on all in excess of 15,000 k. w. h. a month. Monthly load factor discount: 2½ to 12½%, according to quantity used a month per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.</p> | 13   | 11    |
| Lowell, . . . . .      | <p><b>For light: 10½ cents gross</b> a k. w. h., with discount of ½ cent if bill is paid in 10 days. Minimum charge of \$9 net a year. Where a customer signs an agreement for yearly electric service, 10½ cents a k. w. h. will be charged for first 75 hours' use a month of connected load, 8½ cents a k. w. h. for all electricity from 76 to 100 hours' use, 6½ cents a k. w. h. for all ex-</p>  | 10   | 10    |

| COMPANY.             | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|----------------------|--|--|-------|
|                      |  | 1921.  | 1920. |
| Lowell — <i>Con.</i> | <p>ceeding 100 hours' use, all subject to discount of <math>\frac{1}{2}</math> cent a k. w. h. if paid within 10 days. Minimum bill of 27 hours' use a month of connected load at <math>10\frac{1}{2}</math> cents a k. w. h. Long hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 5 to 35% for guaranteed yearly use of maximum demand, 5 to 44% for guaranteed maximum demand, 5% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. Minimum charge payable monthly equal to one-twelfth of total yearly bill determined from above guarantees. For sign and show window lighting, net prices vary from <math>7\frac{1}{2}</math> cents a month for a 5-watt lamp to \$1.50 for a 100-watt lamp, lamps burning from fifteen minutes before sunset to 11.30 p.m. each and every night; time switch controlled by the company. All bills rendered gross, subject to a 10% cash discount for payment in 10 days. No free lamp renewals.</p> <p><b>For power: 11 cents gross</b> a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 99 k. w. h. vary from 5 to 51%, according to consumption; \$1.11 a month gross for 1 h. p. to and including 5 h. p., and 83 cents a month for each additional h. p. connected, for over 5 h. p. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3.7 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 44%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3.5 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to 1.4 cents for over 360,000 k. w. h. a month. Above rates are net, but bills are rendered gross and are subject to a discount of 10% for prompt payment. Minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w., for all over 600 k. w. No bill rendered less than \$125 net a month. If cost of coal exceeds \$5.25 a gross ton, or is less than \$4.25 a gross ton, an additional net amount per k. w. h. will be added to or deducted from the customer's bill, as the case may be. Additional 10% discount if customer agrees not to use current during restricted hours. Extra discount of 5% for use of high-tension service only. Unrestricted use of current at these rates for lighting factories and offices where customer guarantees minimum amount of \$650 net a month.</p> <p><b>For heating, charging batteries and cooking: <math>11\frac{1}{2}</math> cents gross</b> a k. w. h. for first 20 k. w. h. a month and <math>3\frac{1}{2}</math> cents gross for all current in excess of 20 k. w. h., all subject to a discount of <math>\frac{1}{2}</math> cent for prompt payment. Minimum charge of \$2.30 gross a month.</p> |  |       |

| COMPANY.        | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-----------------|--|--|-------|
|                 |  | 1921.  | 1920. |
| Ludlow, . . . . | <p><b>For light: 16 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. for prompt payment on first 100 k. w. h. a month; 1½ cents a k. w. h. on next 100 k. w. h.; 2½ cents on next 50 k. w. h.; and 3.1 cents a k. w. h. on all over 250 k. w. h. a month. Minimum charge of 75 cents a month. No wiring and no lamp renewals.</p> <p><b>For power: 6 cents net</b> a k. w. h. to 2½ cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$2.25 up to and including 3 h. p.; in excess of 3 h. p., 75 cents a h. p. connected.</p> <p><b>For cooking and heating: 6 cents net</b> a k. w. h. for first 40 k. w. h. a month, and 3 cents net a k. w. h. for all over 40 k. w. h. Minimum charge of \$1.50 a month.</p>  | 15   | 14    |
| Lynn, . . . .   | <p><b>For light: 12½ cents gross</b> a k. w. h., less <b>discount</b> of ½ cent a k. w. h. for payment within 10 days of date of bill; over 100 k. w. h. a month, 11½ cents a k. w. h.; 200 k. w. h. and above for store lighting, 9½ cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 6 cents a k. w. h. with prompt payment discount of ½ cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be billed at \$11 net. Commercial customers using incandescents off city circuits for porch or yard lights are charged \$2 a lamp. Theatre lighting: rate of 6 cents a k. w. h. for first 2,500 k. w. h., and 4 cents a k. w. h. on over 2,500 k. w. h., with prompt payment discount of ½ cent a k. w. h. Minimum monthly charge of 75 cents. No free lamp renewals.</p> <p><b>For power: 9 cents gross</b> a k. w. h., prices ranging from 9 to 3 cents, according to monthly consumption, with <b>discount</b> of 10% for payment within 10 days of date of bill. All current used in excess of first 50 k. w. h. a h. p. per month at 2.8 cents; 15% added to net amount of all above rates. Current for heating on separate meter from lighting at power rates. Minimum charge of \$2 a month on first 2 h. p. or less; \$1 a h. p. on next 3 h. p. installed; all over 5 h. p., 50 cents a h. p. installed.</p> | 12   | 11    |
| Malden, . . . . | <p><b>For light: 12 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. for payment within 15 days of date of bill. Long hour burning schedule: 7 cents gross a k. w. h. for first 250 k. w. h. a month, 6 cents gross for next 500, 5 cents gross for next 1,000, 4½ cents gross for all current in excess of 1,750 k. w. h., — all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for</p>   | 11   | 11    |

| COMPANY.                 | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|--------------------------|---|--|-------|
|                          |   | 1921.  | 1920. |
| Malden — <i>Con.</i> . . | <p>next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. No free renewals of lamps.</p> <p><b>For power:</b> 6½ cents net a k. w. h., prices ranging from 6½ to 3 cents according to consumption, and a service charge of \$1.50 a k. w. a month. Off-peak or battery charging: between hours of 4 P.M. and 9 P.M., regular rate of 12 cents; between 9 P.M. and 4 P.M., 8 cents a k. w. h., with discount of 1 cent a k. w. h. if payment is made within 15 days of date of bill. Hours of use determined by 2 meters and a time switch. Minimum charge of \$2 a month for each installation.</p> <p><b>For cooking and heating:</b> 12 cents a k. w. h. on first 20 k. w. h.; all over 20 k. w. h., 5 cents a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 a month for each meter installed.</p>   |  |       |
| Manchester, . . .        | <p><b>For light:</b> 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of \$9 a year to yearly customers; 15 cents a connected lamp a month to summer customers. No wiring or renewals.</p> <p><b>For power:</b> 15 cents net a k. w. h. for first 25 k. w. h. a month; 13½ cents a k. w. h. on next 25 k. w. h.; 12 cents a k. w. h. on next 50 k. w. h.; 10½ cents a k. w. h. on next 100 k. w. h.; 9 cents a k. w. h. on all over 200 k. w. h. Minimum charge of \$1 a h. p. a month.</p> <p><b>For cooking:</b> 8 cents net a k. w. h. Minimum charge of \$1 a month per k. w. connected.</p>  | 15   | 15    |
| Marlborough, . .         | <p><b>For light:</b> 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the day time, when current for both power and light is furnished, ranges in price from 13 cents a k. w. h. for first 300 k. w. h. a month to 7.2 cents a k. w. h. for 2,501 to 3,000 k. w. h. a month, with discount of 1.2 cents a k. w. h. for payment in 15 days; the circuits to which these rates apply being on from 6 A.M. to 6.45 P.M. only. Minimum monthly charge of 75 cents. Current for sign lighting, 6 cents a k. w. h. No wiring.</p> <p><b>For power:</b> 13 cents gross a k. w. h. for first 75 k. w. h. a month, ranging from this to 3.72 cents a k. w. h. for 25,000 k. w. h. and over, with discount of 1.2 cents a k. w. h. for payment in 15 days. Minimum charge of \$1 a month for each h. p. connected. Consumers who hold contracts under former power rates pay a surcharge of 1⅓% of a cent a k. w. h. for each 25 cents increase in average price of coal above \$4 a ton.</p> <p><b>For heating or cooking:</b> 5 cents a k. w. h. Minimum charge of \$1 a month a meter.</p> | 12   | 12    |

| COMPANY.                   | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|----------------------------|--|--|-------|
|                            |  | 1921.  | 1920. |
| Milford, . . .             | <p><b>For light: 11 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free.</p> <p><b>For power: 5 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. for payment in 10 days on first 1,000 k. w. h. a month, and 2.75 cents a k. w. h. on all over 1,000 k. w. h. a month. Monthly load factor discount of from 2½ to 12½%, according to number of k. w. used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Minimum guarantee of \$12 a year per h. p. of connected load.</p> <p><b>For cooking and heating: 11 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. if paid in 10 days, on first 10 k. w. h. a month and 3½ cents net a k. w. h. on all over 10 k. w. h. a month. Minimum charge of \$2.50 a month.</p>   | 10   | 10    |
| Mill River (Williamsburg). | <p><b>For light: 18 cents gross</b> a k. w. h., with <b>discount</b> of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring and no free lamp renewals.</p> <p><b>For power: 5.5 cents gross</b> a k. w. h., with <b>discount</b> of 5% if bill is paid in 10 days, on first 500 k. w. h. consumed a month, 3 cents a k. w. h., with same prompt payment discount, on next 9,500 k. w. h. a month, and 2.6 cents a k. w. h., with same discount, on all over 10,000 k. w. h. a month. Monthly load factor discounts of from 2½ to 12½%, according to quantity used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Monthly guarantee of \$1 a h. p. installed.</p>  | 15   | 15    |
| New Bedford, . . .         | <p><b>For light: 13 cents gross</b> a k. w. h. in New Bedford, Acushnet, Fairhaven and part of Dartmouth; prices ranging from 13 to 5½ cents, according to monthly consumption, with <b>discount</b> of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, <b>18 cents</b> a k. w. h., less <b>discount</b> of 3 cents a k. w. h. if paid in 10 days. Current for sign lights, 7 cents a k. w. h., with discount of 5% for payment in 10 days. Minimum monthly charge of 75 cents and \$1 for suburban districts. No wiring or lamp renewals.</p> <p><b>For power: 8 cents gross</b> a k. w. h. up to 3 h. p., prices ranging from 8 to 3.1 cents, according to h. p. installation, with <b>discount</b> of 5%, excepting upon bills of 1,000 h. p. or over, when it is 1 mill a k. w. h. if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. For night or 24-hour service, from 6.3 cents gross to 3.1 cents gross a k. w. h., according to h. p.</p> | 12.35 <sup>1</sup>                               | 10.45 |

<sup>1</sup> 15 cents in Mattapoisett, Dartmouth, Westport and Freetown.

| COMPANY.                  | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|---------------------------|--|--|-------|
|                           |  | 1921.  | 1920. |
| New Bedford — <i>Con.</i> | installation, with discount of 5% for payment in 10 days, excepting on bills of 500 h. p. or over, when the discount is 1 mill a k. w. h. Minimum charge of \$2 a month. Current for charging batteries, 6½ cents a k. w. h., with discount of 5% for payment in 10 days.  |  |       |
| Newburyport, .            | <b>For light: 16 cents gross</b> a k. w. h., with discount of 10% when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No free wiring or lamp renewals except for sign and window lights. Sign and window lighting, 10 cents a 5-watt lamp a month for first 100; all over 100, 8 cents a lamp per month; 10-watt lamp, 20 cents a month; and prices range from this to \$5.25 a month for a 400-watt lamp.<br><b>For power: 7 cents gross</b> a k. w. h., prices ranging from 7 to 2.2 cents a k. w. h., according to monthly consumption, all plus a fuel charge of .0125 of a mill for every cent by which the average cost of a gross ton of coal is greater than \$4.75. Minimum monthly charge for motors, \$1 for each rated h. p.<br><b>For heating and cooking: 16 cents gross</b> a k. w. h. on first 20 k. w. h., less a discount of 10% for prompt payment, and 4 cents net a k. w. h. on all in excess of 20 k. w. h. Minimum monthly charge of \$3. | 14.4   | 14.4  |
| North Adams, .            | <b>For light: 13½ cents gross</b> a k. w. h., less discount of 1 cent a k. w. h.; 50-watt tungsten lights, burned all night and every night, \$18 each a year. Minimum charge of \$9 a year. No wiring. Renewals of carbon lamps free.<br><b>For power: 5 cents net</b> a k. w. h. on first 2,000 k. w. h. a month; 3 cents net a k. w. h. on next 6,000 k. w. h. a month; 2½ cents a k. w. h. on next 22,000 k. w. h. and 2½ cents a k. w. h. on all over 30,000 k. w. h., plus fuel charge of 1 mill a k. w. h. for each 70-cent increase in the cost of coal over \$6 a ton. Monthly load factor discounts of from 2½ to 10%, according to quantity consumed per h. p. installed. Also a discount of 1% a year on contracts for not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.  | 12.5   | 11    |
| Northampton, .            | <b>For light: 10 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring or free lamp renewals.<br><b>For power: 5 cents gross</b> a k. w. h. for first 500 k. w. h. a month, 2½ cents a k. w. h. for next 9,500 k. w. h. a month and 2.1 cents a k. w. h. for all in excess of 10,000 k. w. h. a month, with a discount of 5% for payment within 10 days. Also load factor discounts ranging from 2½ to 12½%, according to number of k. w. h. consumed monthly per h. p. installed. Additional discount of 1% a year on contracts for not less than two nor more than five years. Minimum guarantee of \$12 a year a h. p. of connected load. Automobile charg-  | 9  | 9     |

| COMPANY.                    | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|-----------------------------|---|--|-------------------|
|                             |   | 1921.  | 1920.             |
| Northampton — <i>Con.</i> . | ing stations: public, 5 cents net; and private, 6 cents net a k. w. h.  |  |                   |
| Norton, . . . .             | <b>For light: 18 cents gross</b> a k. w. h. with discounts, if paid before the 10th of month, of 1 cent a k. w. h. on bills of \$35 a month or under, and 2 cents a k. w. h. on bills of more than \$35 a month. Minimum monthly charge of 75 cents. Porch lights, \$1.25 net a month. No wiring or renewals.<br><b>For power: 14 cents net</b> a k. w. h. Prices range from 14 to 4.4 cents a k. w. h., according to quantity used. Minimum charge, \$1 a month a h. p. of demand. Yearly rate: a monthly service charge based on yearly maximum h. p. demand of \$2.25 a h. p. on demands from 21 h. p. up to and including 75 h. p., and \$2 a h. p. on over 75 h. p. of demand, plus an energy charge of 2½ cents a k. w. h., subject to discounts ranging from 20 to 46%, based on maximum h. p. demand and prompt payment discount of 10%.<br><b>For cooking and heating: 18 cents gross</b> a k. w. h. for first 10 k. w. h. used a month, with discount of 1 cent a k. w. h. for payment in 10 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month. | 17   | 17                |
| Pepperell, . . . .          | <b>For light: 15 cents gross</b> a k. w. h., with discount of 1 cent for payment within 10 days. Minimum charge of \$9 a year. Store and factory lighting: 13 cents a k. w. h. for first 100 k. w. h. a month, and 11 cents a k. w. h. for all over 100 k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Minimum charge on store lighting of \$1 a month per k. w. of capacity, but not less than 75 cents. No wiring or lamp renewals.<br><b>For power: 13 cents gross</b> a k. w. h. for first 15 k. w. h. a month and prices ranging from this down to 3.5 cents for over 10,000 k. w. h. with discount of 1 cent a k. w. h. for payment within 10 days. Minimum charge of \$1 a month per k. w. of connected load.<br><b>For cooking and heating: 12½ cents gross</b> a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h. a month, with discount of ½ cent a k. w. h. for payment in 10 days. Minimum charge of \$2.50 a month.  | 14   | 14                |
| Pittsfield, . . . .         | <b>For light: 12 cents gross</b> a k. w. h. for first 50 hours' use of each k. w. of demand a month; 10 cents a k. w. h. for next 50 hours' use; 8 cents a k. w. h. for next 100 hours; 7 cents each for next 300 hours; and 6 cents each for over 500 hours, less discount of 5% for payment on or before 15th of month. In Dalton 14 cents gross, in Lanesborough 15 cents, and in Hinsdale and Richmond, 16 cents a k. w. h. for first 50 hours' use a month of each k. w. of demand; rates for larger uses same as in Pittsfield, less discount of 5% for payment on or before 15th of month. No wiring. No free lamp renewals.   | 11.4 <sup>1</sup>                                | 11.4 <sup>1</sup> |

<sup>1</sup> 13.3 cents in Dalton, 14.25 cents in Lanesborough, 15.2 cents in Hinsdale.

| COMPANY.                 | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|--------------------------|--|--|-------|
|                          |  | 1921.  | 1920. |
| Pittsfield — <i>Con.</i> | <p><b>For power: 7 cents net</b> a k. w. h., prices ranging from 7 cents net to 2½ cents net, according to quantity used a month, with a rental charge for motors belonging to company of 5% of the list price of the motor. Minimum monthly charge of \$1, plus 50 cents a connected h. p. To large power users, fixed charge per k. v. a. of capacity of \$3 for first 100 k. v. a.; \$2 for next 100 k. v. a.; and \$1.50 on over 200 k. v. a., plus an energy charge of 11 mills a k. w. h., plus coal charge of 1½ of a cent for each dollar increase over \$4 a ton.</p> <p><b>For heating and cooking: 10 cents</b> a k. w. h. for first 10 k. w. h., and 4 cents a k. w. h. for balance of month's use, with minimum charge of \$1 a month.</p>  |  |       |
| Plymouth,                | <p><b>For light: 17 cents gross</b> a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with <b>discount</b> of 1 cent a k. w. h. for prompt payment of bills of over 75 cents. Minimum monthly charge of 75 cents a month net for yearly customers, and summer customers pay \$9 a season in advance. No wiring. No free lamp renewals.</p> <p><b>For power: 12 cents gross</b> a k. w. h., ranging from this to 2.75 cents, according to monthly consumption up to 35,000 k. w. h.; consumption greater than 35,000 k. w. h. per month subject to contract terms determined by conditions of service. All bills of \$10 or over subject to a discount of 5% for prompt payment. Excess coal charge of .011 of a mill for each cent by which actual cost of coal at New Bedford exceeds \$4; coal charge not subject to discount. Minimum monthly charge of \$1 a h. p. for from ¼ h. p. to 5 h. p. motors.</p> <p><b>For heating and cooking: 17 cents gross</b>, with a <b>discount</b> of 1 cent a k. w. h. on first 15 k. w. h. and 4 cents net a k. w. h. on all over 15 k. w. h., plus coal charge as noted above.</p> | 16   | 16    |
| Provincetown,            | <p><b>For light: \$1.10 gross</b> a k. w. h., less <b>discount</b> of 10 cents for payment by 10th of month. This rate on first k. w. h. or less a month; all over first k. w. h., 20 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Minimum charge of 75 cents a month. No wiring or free renewals.</p> <p><b>For power: 10 cents net</b> a k. w. h.</p>  | -1   | 20    |
| Quincy,                  | <p><b>For light: 15 cents gross</b> a k. w. h., less <b>discount</b> of 20% for payment by 15th of month on bills of less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33¼% on bills of \$100 or more. Minimum charge of \$6 a year. Mazda clusters for store lighting: 5 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 p.m., \$3.50 a month. By contract:</p>  | 12   | 12    |

<sup>1</sup> Maximum net price not comparable owing to method of charging.



| COMPANY.                   | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|----------------------------|---|--|-------|
|                            |   | 1921.  | 1920. |
| Quincy — <i>Con.</i> . . . | \$1 a month for each 25-watt lamp, \$2 a month for each 40-watt lamp. No wiring. No free lamp renewals.<br><b>For power:</b> 10 cents gross a k. w. h., with discount of 5% if paid by 15th of month, and additional discounts from 10 to 50%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.   |  |       |
| Randolph, . . .            | <b>For light:</b> \$1.10 gross a k. w. h., with discount of 10 cents a k. w. h. for payment in 15 days. This on first k. w. h. a month or fraction thereof; next 9 k. w. h. a month, 14 cents a k. w. h. less 1 cent discount for prompt payment; all in excess of first 10 k. w. h., 13 cents a k. w. h. less 1 cent discount for prompt payment. Store rate: minimum charge of \$48 a year a k. w. of demand and 8 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, 75 cents a month.<br><b>For power:</b> 16 cents gross a k. w. h. to 2½ cents a k. w. h., according to monthly consumption, with discount of 10% for payment by 15th of month. All power in excess of 12,927 k. w. h. a month billed at 2½ cents net. Minimum monthly charge of \$1.75 for each h. p. of motor installed.<br><b>For heating:</b> 5 cents net a k. w. h., or 13 cents a k. w. h. for first 20 k. w. h. plus 3 cents a k. w. h. for additional current. Minimum charge of \$2 a month.  | -1   | 16    |
| Salem, . . .               | <b>For light:</b> 14 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month, or 75 cents a month for short period, as the summer season. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for all in excess of 10 k. w., to be made in 12 equal monthly charges, plus 8 cents a k. w. h. for first 250 k. w. h. a month, 7 cents a k. w. h. for next 500 k. w. h., 6 cents a k. w. h. for next 1,000 k. w. h. and 5½ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary break-down service, \$1.50 net a month for each kilowatt of demand. Minimum charge of \$1 a month for each installation. No wiring. No free lamp renewals.<br><b>For power:</b> 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, these discounts being determined by dividing kilowatt consumption by h. p. of | 13   | 12    |

<sup>1</sup> Maximum net price not comparable owing to method of charging.

| COMPANY.            | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|---------------------|---|--|-------|
|                     |   | 1921.  | 1920. |
| Salem — <i>Con.</i> | <p>demand; and 5 mills a k. w. h. added to net monthly bill. To these rates is added 1 cent net a k. w. h. Minimum charge of \$1 a month a k. w. of demand.</p> <p><b>For cooking and heating: 14 cents gross</b> a k. w. h. for first 20 k. w. h. a month, 5 cents a k. w. h. for all over 20 k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 net a month for each meter installed.</p>   |  |       |
| Seekonk, . . .      | <p><b>For light: 10 cents net</b> a k. w. h. to 4½ cents net a k. w. h., according to monthly consumption. Minimum charge of \$2.50 a month. Yearly contract rate: annual service charge of \$138 a k. w. for maximum demand of from 1½ to 10 k. w., ranging from this to \$30 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1.2 cents a k. w. h.; minimum charge, one-twelfth of annual service charge. No wiring. No lamp renewals. Rate to summer customers: service charge of \$6 a year payable monthly. Current charge, 7½ cents a k. w. h., provided no bills net less than 9 cents a k. w. h. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p><b>For power: 8.5 cents net</b> a k. w. h., with varying discounts determined by amount of monthly bills and h. p. of installation; minimum charge of \$1 a month for installations of less than 2 h. p., 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to exceed 25% of total demand may be used under this rate; monthly service charge of \$1.85 a k. w. from 200 to 300 k. w.; for 300 to 500, a service charge of \$1.80, with same charge for current; from 500 to 700, \$1.75, from 700 to 1,000, \$1.70, from 1,000 to 1,500, \$1.65, in each case plus a charge for current of 1.13 cents a k. w. h.; for 1,500 k. w. h. or over, \$1.60 plus a charge for current of 1.13 cents a k. w. h. Yearly contract rate for customers signing a contract with demand of 10 h. p. or over monthly. Service charge of \$1.80 a h. p. for 10 to 20 h. p. to \$1.50 a h. p. for 75 h. p. and over, with current charge of 1.9 cents to 1.4 cents a k. w. h.</p> <p><b>For heating and cooking:</b> service charge of \$2 a month for 5 kilowatts of demand or less; from 5 to 7 k. w., \$3 a month; over 7 k. w., \$3 a month plus \$1 for each k. w. or fraction in excess of 7 k. w., plus a current charge of 1½ cents a k. w. h. for current used.</p> <p><b>For storage battery and irrigation: 5 cents net</b> a k. w. h. for first 100 k. w. h. used a month; 3 cents a k. w. h. for next 200 k. w. h., and 2 cents a k. w. h. for excess over 300 k. w. h. used a month.</p> | 10   | 10    |

| COMPANY.                             | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                  |
|--------------------------------------|--|--|------------------|
|                                      |  | 1921.  | 1920.            |
| Southeastern Mass., .                | <p><b>For light: 17 cents gross</b> a k. w. h. for first 200 k. w. h. a year, 14 cents a k. w. h. for next 100 k. w. h., and 12 cents a k. w. h. for over 300 k. w. h., less a <b>discount of <math>\frac{1}{2}</math> cent</b> a k. w. h. for payment in 15 days. Minimum charge, 75 cents a month. No wiring or lamp renewals.</p> <p><b>For power: <math>16\frac{1}{2}</math> cents net</b> a k. w. h. for all power up to and including <math>\frac{1}{2}</math> h. p. of maximum demand; 12 cents a k. w. h. for all above <math>\frac{1}{2}</math> h. p. up to and including 5 h. p. maximum demand. On yearly contract of 6 h. p. or over, a monthly primary charge of 12 cents gross for first 50 hours' use of demand, and a secondary charge of 4 cents gross for all in excess of 50 hours' use, less discounts based on yearly maximum demand of from 20 to 60%, and a discount of 10% for payment by 15th of month. To all power charges should be added 20%. Minimum charge of \$1 a month a h. p. of maximum demand.</p> <p><b>For miscellaneous energy: 15 cents net</b> a k. w. h. for first 10 k. w. h. a month, and 4 cents a k. w. h. for all over 10 k. w. h. a month.</p>  | 16 $\frac{1}{2}$                                 | 16 $\frac{1}{2}$ |
| Southern Berkshire<br>(Stockbridge). | <p><b>For light: 17 cents gross</b> a k. w. h. less <b>discount of <math>2\frac{1}{2}</math> cents</b> for payment in 15 days. In Lenox, if more than 50 k. w. h. are used in any month, the rate is 17 cents gross, less 2 cents a k. w. h. for prompt payment. Minimum charge of \$9 a year. No wiring or free renewals.</p> <p><b>For power: 13 cents net</b> a k. w. h. for first 50 k. w. h. a month, and prices ranging from this down to <math>3\frac{1}{2}</math> cents a k. w. h. for all over 2,000 k. w. h. a month, all rates with a surcharge of 20%. Rates to large power customers: 17 cents a k. w. h. for first 50 k. w. h.; 5.3 cents a k. w. h. on next 50; and prices ranging from this down to 2.9 cents a k. w. h. on third 2,000 k. w. h. a month. A discount of 10% for primary 2,200-volt service, customer purchasing transformer, and an additional 10% if guaranteed monthly consumption of 5,000 k. w. h. is made, and service purchased at 11,000 volts, customer purchasing required equipment. Minimum charge of \$1 a month a h. p.</p> <p><b>For heating and cooking: 17 cents gross</b> a k. w. h., with <b>discount of <math>2\frac{1}{2}</math> cents</b> a k. w. h. for prompt payment on first 10 k. w. h. a month; 4 cents net a k. w. h. on next 90 k. w. h.; <math>3\frac{1}{2}</math> cents net on next 200 k. w. h. a month; and 3 cents a k. w. h. on balance. Minimum monthly charge of \$1.</p> | 14.5   | 15.3             |
| Spencer, .                           | <p><b>For light: 19 cents gross</b> a k. w. h., with <b>discount</b>, if paid within 10 days, of 2 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 15 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or free renewals.</p> <p><b>For power: 8 cents net</b> a k. w. h. on first 50</p>  | 17   | 17               |

| COMPANY.                  | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|---------------------------|---|--|-------|
|                           |   | 1921.  | 1920. |
| Spencer — <i>Con.</i> . . | <p>k. w. h. a month of maximum demand, and 2½ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 50%, according to monthly consumption. Also 1% a year on contracts for not less than two nor more than five years. Minimum charge of \$1 a month a h. p. of connected load.</p> <p><b>For cooking and heating: 19 cents gross</b> a k. w. h., with discount, if paid within 10 days, of 2 cents a k. w. h. on first 10 k. w. h. a month. On all in excess of 10 k. w. h., 3½ cents net a k. w. h. Minimum charge of \$2.50 a month.</p>   |  |       |
| Suburban (Revere), . .    | <p><b>For light: 12 cents gross</b> a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Minimum monthly charge of 75 cents. Long hour burning rate: \$50 a k. w. of demand a year for first 10 k. w. of demand, and \$36 a k. w. for all in excess of this, plus charge for current varying from 7 cents for first 250 k. w. h. a month to 4½ cents a k. w. h. for all above 1,750 k. w. h., all less prompt payment discount of 1 cent a k. w. h. Minimum charge for this rate, ½ of the annual demand charge. Long hour burning rate for summer customers: 12 cents gross a k. w. h. less a discount of 1 cent a k. w. h. for payment within 10 days of date of bill, and a minimum charge of \$1 a month for each installation. The minimum charge for the season shall be \$5. By contract, from \$1 to \$6.50 a lamp a month, according to hours burned and size of lamps. Contract rates to customers using 10,000 k. w. h. or over for light and power; first 10,000 at 11 cents a k. w. h.; excess of 10,000 k. w. h. in 4 consecutive months at 6 cents a k. w. h. No free lamp renewals.</p> <p><b>For power: 6½ cents net</b> a k. w. h. up to 186 k. w. h. down to 3 cents a k. w. h. for all over 3,730 k. w. h., and a service charge of \$1.50 a month a k. w. of demand. Special rates to certain large customers for both light and power given with lighting rates. <b>For automobile charging: 12 cents</b> a k. w. h. for current used from 4 to 9 p.m., and 8 cents a k. w. h. for that used from 9 p.m. to 4 p.m. of day following, both rates subject to discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$2 a month for each installation.</p> <p><b>For cooking and heating: 12 cents gross</b> a k. w. h. for first 20 k. w. h., and 5 cents a k. w. h. for all over 20 k. w. h., less a discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Minimum charge of \$2 a month for each installation.</p> <p><b>For refrigerating service: \$3.50</b> a month per k. w. of maximum connected capacity, for which 100 hours' use per k. w. connected is allowed; all current in excess of 100 hours, 3 cents net a k. w. h.</p> | 11   | 11    |

| COMPANY.                    | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-----------------------------|--|--|-------|
|                             |  | 1921.  | 1920. |
| Tyngsboro, . . .            | <p><b>For light: 16 cents gross</b> a k. w. h., less <b>discount</b> of 1 cent a k. w. h. for payment by 10th of month in Tyngsborough and Dunstable, and in Shirley, 15 cents a k. w. h. less discount of 1 cent a k. w. h. for prompt payment. In Shirley, rates for stores and factories of 13 cents a k. w. h. for first 100 k. w. h. a month and 11 cents a k. w. h. for over 100 k. w. h. a month, with a discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$1 a month per k. w. of capacity. Minimum monthly charge of 75 cents. No wiring or lamp renewals.</p> <p><b>For power: 13 cents gross</b> a k. w. h. for first 15 k. w. h., ranging from this down to 6 cents a k. w. h. for over 1,000 k. w. h. a month, less <b>discount</b> of 1 cent a k. w. h. for prompt payment of bill in Tyngsborough and Dunstable. Minimum monthly charge of \$1 a h. p. of connected load. In Shirley, 13 cents a k. w. h. on first 15 k. w. h., and ranging from this down to 3½ cents a k. w. h. on over 10,000 k. w. h. a month. Minimum charge of \$1 per k. w. of connected load per month.</p> <p><b>For cooking and heating: 15½ cents gross</b> a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h. a month, less <b>discount</b> of ½ cent a k. w. h. for prompt payment. In Shirley the rate for first 10 k. w. h. a month is 12½ cents a k. w. h. Minimum monthly charge of \$2.50.</p> | 15 <sup>1</sup>                                  | 15    |
| Union (Franklin), . . .     | <p><b>For light: 15 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 7 cents a k. w. h. for current used. Ready-to-serve charge of \$9 a year. No wiring or free lamp renewals.</p> <p><b>For power: 10 cents net</b> a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity, \$2.25 a month a h. p. of quarterly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days.</p> <p><b>For heating and other miscellaneous energy: 15 cents gross</b> a k. w. h., with <b>discount</b> of 1 cent a k. w. h. on the first 10 k. w. h. a month for payment in 10 days, and 3 cents a k. w. h. for all exceeding 10 k. w. h. a month. A ready-to-serve charge of \$1 a month.</p>  | 14   | 14    |
| United (Springfield), . . . | <p><b>For light: 10 cents net</b> a k. w. h. for less than 150 k. w. h. a month of each 25-watt lamp or its equivalent, and 9 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are 7 cents a k. w. h. Minimum charge of \$8 a year. No wiring. Mazda lamps at list prices.</p>  | 10   | 10    |

<sup>1</sup> 14 cents in Shirley.

| COMPANY.                       | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|--------------------------------|--|--|-------|
|                                |  | 1921.  | 1920. |
| United (Springfield) —<br>Con. | <p><b>For power: 5½ cents net</b> a k. w. h. to 2½ cents net a k. w. h., according to installation and quantity used. If more than 50 k. w. h. per h. p. are used per month, the rate is 2½ cents a k. w. h. Minimum charge of \$15 a year a h. p. Customers whose motors actually in service exceed 100 h. p. may use electricity from power circuit for lighting by providing necessary transformers, etc., at the rate of 5 cents a k. w. h. Service for furnaces of arc type, 1½ cents a k. w. h.; of the resistance type, 1½ cents a k. w. h. Minimum charge of \$20 a k. w. per year.</p> <p><b>For miscellaneous energy: 6 cents net</b> a k. w. h. For electric ranges wired in conduit on separate meter, 4½ cents a k. w. h.</p>   |  |       |
| Ware, . . . . .                | <p><b>For light: 16 cents gross</b>, with discount of 1 cent a k. w. h. for less than 100 k. w. h. if paid on or before 10th of month, prices on more than 100 k. w. h. ranging from 14 to 9 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. <b>Store and hotel rate: 13 cents gross</b> a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50, less discount of 10% for prompt payment. Minimum monthly charge of \$6.50. No wiring. No lamp renewals.</p> <p><b>For power: 8 cents gross</b> a k. w. h. for first 50 hours' use of maximum demand, and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, on from 1 to 40 h. p. of demand and 5% on from 41 to 50 h. p. in retail power bills, and 10% on from 51 to 150 h. p., and 5% on 151 h. p. and over in wholesale power bills; and discounts from 30 to 40%, based on monthly maximum h. p. demand, all plus approximately ½ cent additional a k. w. h. to cover increased coal costs, and 20% additional to cover other increased costs of operation. Minimum monthly charge of \$1 a h. p. of maximum demand.</p> <p><b>For miscellaneous energy: 16 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. for prompt payment, and 4 cents net a k. w. h. for all over 10 k. w. h. Ready-to-serve charge of \$1 a month.</p> | 15   | 15    |
| Webster, . . . . .             | <p><b>For light: 14 cents gross</b> a k. w. h. to 9 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 1 cent a k. w. h. for payment by the 10th of month. Minimum monthly charge of 75 cents. No wiring or free renewals.</p> <p><b>For power: 6½ cents gross</b> a k. w. h. for first 150 k. w. h. to 2.1 cents a k. w. h. for 55,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month. An additional amount for fuel of .15 of a mill for each 10-cent increase in cost of coal above \$7 a ton. Minimum charge of \$1 a month for each connected h. p. or fraction thereof.</p> <p><b>For cooking and heating: 14 cents gross</b> a</p>   | 13   | 10.8  |

| COMPANY.              | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-----------------------|--|--|-------|
|                       |  | 1921.  | 1920. |
| Webster — <i>Con.</i> | k. w. h. for first 18 k. w. h. a month, and 4 cents a k. w. h. for all in excess of 18 k. w. h. a month, less discount of 1 cent a k. w. h. for payment within 10 days. Minimum charge of \$12 a year per meter.   |  |       |
| Weymouth,             | <b>For light: 17 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. if paid by 15th of month. Stores pay a charge of \$48 a k. w. of demand, plus 8 cents a k. w. h. for current used. Minimum charge of \$9 to yearly customers and \$9 a season to summer customers. No wiring or free lamp renewals.<br><b>For power: 15 cents gross</b> a k. w. h., less discount of $1\frac{1}{2}$ cents a k. w. h. for payment by 15th of month. Small single phase motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; from \$5 to \$10, 10 cents net a k. w. h.; over \$10, $7\frac{1}{2}$ cents net a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; bills from \$5 to \$10, $7\frac{1}{2}$ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., $3\frac{1}{2}$ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2 cents a k. w. h. Gross primary charge of 10 cents a k. w. h. for first 37 hours' use of maximum demand, plus a secondary charge of $2\frac{1}{2}$ cents a k. w. h. for all current in addition, subject to discounts based on maximum h. p. of demand, from 10% on 11 to 20 k. w. h. to 35% on 51 and over; also an additional discount of 10% on demand of 11 h. p. or over. Above prices are subject to an increase of 40% of amount of bill for excess costs of labor, etc., and 10% for each \$1 increase in coal cost above \$4.80 a gross ton delivered.<br><b>For cooking and heating: 15 cents net</b> for first 10 k. w. h.; 3 cents a k. w. h. for all over 10 k. w. h. Minimum monthly charge of \$1. | 16   | 16    |
| Williamstown,         | <b>For light: 14 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of \$9 a year. No wiring. Renewals free of charge.<br><b>For power: <math>5\frac{1}{2}</math> cents gross</b> a k. w. h. on the first 2,000 k. w. h. a month, with discount of $\frac{1}{2}$ cent for payment in 10 days; next 6,000 k. w. h., 3 cents net a k. w. h.; next 22,000 k. w. h., $2\frac{1}{2}$ cents net a k. w. h.; and all over 30,000 k. w. h., $2\frac{1}{2}$ cents net a k. w. h. Coal charge of 1 mill for each 70-cent increase in cost of coal over \$6 a ton. Customers guarantee a consumption of \$12 a year a h. p. of connected load. Load factor discounts of from $2\frac{1}{2}$ to 10% according to k. w. h. consumption a month a h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.   | 13   | 12    |
| Winchendon,           | <b>For light: \$1.10 gross</b> for first k. w. h. consumed in a month, less discount of 10 cents if paid by 10th of month; 16 cents a k. w. h. for next 9; 15 cents a k. w. h. for next 90; 13 cents a k. w. h. for next 100; and 10 cents   | -1   | 15    |

<sup>1</sup> Maximum net price not comparable owing to method of charging.

| COMPANY.                 | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|--------------------------|--|--|-------|
|                          |  | 1921.  | 1920. |
| Winchendon — <i>Con.</i> | <p>a k. w. h. for over 200 k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. By contract: 60-watt lamp burning all night and every night, \$1 a month. Minimum monthly charge of 75 cents. Lamp renewals at a slight advance over cost.</p> <p><b>For power: 12.35 cents net</b> to 3.60 cents net, according to monthly consumption. Discount of 10% to customers using primary 2,200-volt service and purchasing their transformers. Minimum monthly charge of \$1.50 a h. p.</p> <p><b>For electric ranges: 16 cents gross</b> a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment, and 3.5 cents net a k. w. h. for all over. Minimum charge, \$2 a month from April to September, inclusive, and \$1 a month remainder of year.</p>  |  |       |
| Worcester,               | <p><b>For light: 9 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. Yearly lighting rate: from 9 cents a k. w. h. for first 900 k. w. h. of monthly consumption to 5.9 cents a k. w. h. for 5,000 k. w. h. or more a month, all subject to a prompt payment discount of 1 cent a k. w. h. To any customer who has signed an agreement for not less than 40 k. w. connected a price of \$45 per year a k. w. will be charged for first 40 k. w., \$30 a year for any part of next 40 k. w., \$24 a k. w. for all k. w. exceeding 80, all payable in equal monthly instalments, plus a charge of 2½ cents a k. w. h. for first 5,000 k. w. h. used a month, 2 cents a k. w. h. for next 5,000, and 1½ cents a k. w. h. for all exceeding 10,000 k. w. h. a month, all subject to a prompt payment discount of ½ cent a k. w. h. On this rate there is a fuel charge of 1½ mills a k. w. h. for each dollar or fraction thereof that cost of coal of a certain heating value exceeds \$4 a ton. Minimum charge for residences, stores, etc., \$9 a year; for factories, \$1 a month per k. w. capacity connected. Price in Leicester: <b>10½ cents gross</b> a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring or free renewals of lamps.</p> <p><b>For power: 8 cents gross</b> a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum k. w. demand. In Leicester the gross price on first 50 hours' use is 9 cents instead of 8 cents a k. w. h. Fuel charge of 1½ mills a k. w. h. for each dollar or fraction thereof that cost of coal of certain heating value exceeds \$4 a ton. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand for first 9 h. p., ranging from this down to 50 cents a h. p. for 100 h. p. and over.</p> <p><b>For heating, cooking and automobile charging: 9 cents gross</b> a k. w. h. for first</p> | 8 <sup>1</sup>                                   | 7.5   |

<sup>1</sup> 9½ cents in Leicester.



| COMPANY.                | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |       |
|-------------------------|--|--|-------|
|                         |  | 1921.  | 1920. |
| Worcester — <i>Con.</i> | 10 k. w. h., with <b>discount</b> of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month, less discount of 1 cent a k. w. h. In Leicester: 10½ cents gross a k. w. h. on first 10 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month. Minimum charge of \$12 a year per meter.   |  |       |
| Worcester Suburban, .   | <p><b>For light: 15 cents gross</b> a k. w. h. for first 520 hours' use of customers' demand, with <b>discount</b> of 1½ cents a k. w. h. for payment in 10 days, and 13 cents net a k. w. h. for all additional current consumed. For store lighting and church lighting, 15 cents a k. w. h. with 10% discount. Ready-to-serve charge of \$9 a year, payable monthly. Special rate to customers using over 50 k. w. h. a month of 15 cents a k. w. h., less discount of 1½ cents a k. w. h. on first 50 k. w. h. and 8 cents a k. w. h. on more than 50 k. w. h. Guarantee charge of \$7.50 a month. Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 p.m. to 10 p.m. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost. Annual lighting rate of 10 cents a k. w. h., with annual payment of \$28 per k. w. of demand, customer agreeing to use not less than 400 k. w. h. a year per k. w. of demand. Minimum monthly charge under this rate is the amount of the 17-cent charge.</p> <p><b>For power: 8.25 cents net</b> to 2.7 cents, according to monthly consumption, with <b>discount</b>, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over. Minimum charge of \$1.50 a h. p. a month. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates.</p> <p><b>For cooking, heating and miscellaneous uses: 15 cents gross</b> a k. w. h. for first 10 k. w. h. a month, less <b>discount</b> of 1½ cents a k. w. h. for payment in 10 days, and 4 cents on all over 10 k. w. h. Minimum monthly charge of \$2.</p> | 13. 5  | 13. 5 |

### Prices, Street Lights.

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1921, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run:—

| COMPANY.               | Number of Public Lamps.          | Wattage per Lamp.   | Average Daily Number.  | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.   |   |
|------------------------|----------------------------------|---|--|----------------------------|-----------------------------|---|---|
| Abington and Rockland, | Abington, .                      | { 351<br>8<br>1<br>17<br>373<br>11<br>1<br>74½<br>2<br>1½<br>1<br>1<br>5<br>29<br>379 | { 48<br>72<br>75<br>155<br>48<br>165<br>200<br>40<br>100<br>40<br>60<br>40<br>60<br>40 | 358                        | 6.6                         | { \$14.85 per year.<br>\$18.68 per year.<br>\$34.65 per year. |   |
|                        | Cohasset, .                      | { 373<br>11<br>1<br>74½<br>2<br>1½<br>1<br>1<br>5<br>29<br>379                        | { 48<br>72<br>75<br>155<br>48<br>165<br>200<br>40<br>100<br>40<br>60<br>40<br>60<br>40 | 380                        | 9.0                         | { \$18 per year.<br>\$61.20 per year.<br>\$61.20 per year.    |   |
|                        | Hanover, .                       | { 74½<br>2<br>1½<br>1<br>1<br>5<br>29<br>379  | { 40<br>100<br>40<br>60<br>40<br>60<br>40  | 75                         | 5.5                         | { \$16 per year.<br>\$22 per year.                            |   |
|                        | Hanson, .                        | { 1½<br>1<br>1<br>5<br>29<br>379  | { 40<br>60<br>40<br>60<br>40   | 2½                         | 5.5                         | { \$16 per year.<br>\$16 per year.                            |   |
|                        | North Pembroke, .                | { 1<br>1<br>5<br>29<br>379  | { 40<br>60<br>60<br>40<br>35   | 6                          | 5.5                         | { \$16 per year.<br>\$16 per year.                            |   |
|                        | Norwell, .                       | { 5<br>29<br>379<br>14<br>72<br>4   | { 60<br>40<br>35<br>72<br>500<br>500   | 28                         | 5.5                         | { \$19 per year.<br>\$16 per year.<br>\$14 per year.          |   |
|                        | Rockland, .                      | { 8<br>191<br>48<br>37<br>2   | { 500<br>48<br>60<br>165   | 401                        | 5.5                         | { \$22 per year.<br>\$90 per year.<br>\$69 per year.          |   |
|                        | Scituate, .                      | { 37<br>2   | { 60<br>165  | 181                        | 9.0                         | { \$20 per year.<br>\$20 per year.<br>\$68 per year.          |   |
|                        | Adams, { Adams, .<br>Cheshire, . | { 143<br>94<br>35   | { 35<br>310<br>35  | { 141<br>94<br>35          | { 10.9<br>10.9              | { 30.4<br>30.4  | { \$18 per year, less 3% discount.<br>\$78 per year, less 3% discount.<br>\$17.10 per year, less 5% discount. |



| COMPANY.              | Number of Public Lamps.                 | Wattage per Lamp.                        | Average Daily Number.      | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.  |
|-----------------------|---|--|----------------------------|----------------------------|-----------------------------|--|
| Attleboro, . . . . .  | { 1,003<br>100<br>46<br>13<br>20<br>5 } | { 50<br>100<br>200<br>500<br>40<br>500 } | { 1,117<br>13<br>20<br>5 } | { 7.1<br>11.2<br>4.2 }     | { 30.4<br>30.4<br>30.4 }    | { \$16 per year.<br>\$23 per year.<br>\$30 per year.<br>\$70 per year.<br>\$20 per year under railroad arches, every and all night.<br>\$36 per year from 1.30 A.M. to daylight. }   |
| Ayer, . . . . .       | { 174<br>11<br>6<br>6 }                 | { 35<br>72<br>163<br>50 }                | { 191<br>6 }               | { 10.8<br>11.9 }           | { 30.4 }                    | { \$18.35 per year.<br>\$24.50 per year.<br>\$40.80 per year.<br>\$16.50 per year. }   |
| Beverly, . . . . .    | { 944<br>5<br>35<br>131<br>116<br>123 } | { 50<br>75<br>100<br>200<br>535 }        | { 1,073<br>238 }           | { 10.7 }                   | { 30.4 }                    | { \$19.92 per year from overhead lines; \$21.50 from conduits.<br>\$32.52 per year.<br>\$40.40 per year from overhead lines, \$43.40 with outer globes; \$41.97 from conduits.<br>\$68.75 per year from overhead lines, \$71.75 with outer globes; \$70.32 from conduits.<br>\$95 per year from overhead lines; \$96.75 from conduits, magnetite.<br>\$72.95 to midnight; \$102.35 all night, luminous arcs from conduits. } |
| Beverly, . . . . .    | { 271<br>18<br>62<br>184 }              | { 50<br>200<br>50<br>50 }                | { 283<br>62<br>184 }       | { 6.2<br>5.4<br>6.2 }      | { 30.4<br>30.4<br>30.3 }    | { \$18.50 per year.<br>\$65 per year.<br>\$23 per year.<br>\$18.50 per year. }   |
| Hamilton, . . . . .   | { 104<br>9<br>72<br>5 }                 | { 40<br>320<br>40<br>320 }               | { 104<br>9<br>72<br>5 }    | { 10.7<br>10.7 }           | { 30.4<br>30.4 }            | { \$22.50 per year.<br>\$100 per year.<br>\$25 per year.<br>\$100 per year. }  |
| Blackstone, . . . . . | { 104<br>9<br>72<br>5 }                 | { 40<br>320<br>40<br>320 }               | { 104<br>9<br>72<br>5 }    | { 10.7<br>10.7 }           | { 30.4<br>30.4 }            | { \$22.50 per year.<br>\$100 per year.<br>\$25 per year.<br>\$100 per year. }  |

|                              |     |     |   |  |  |   |
|------------------------------|-----|-----|---|--|--|---|
| Cambridge, . . . . .         | 234 | 47  | 2,068   | 10.7   | 30.4   | \$28.80 per year; ornamental poles, metropolitan park.<br>\$17 per year; ornamental poles, \$19 per year.<br>\$17 per year for bridge fixtures.<br>\$20 per year goosenecks overhead lines.<br>\$21 per year bridge fixtures.<br>\$28 per year ornamental pole, metropolitan park.<br>\$26 per year single lamp, tungsten arc.<br>\$61 per year, 79 3-lamp tungsten arcs with hoods.<br>\$27 per year, ornamental pole, underground.<br>\$51 per year, single lamp tungsten arc with globe.<br>\$165 per year, ornamental pole (2 light, total watts 490) novalux units.<br>\$13 per year as a fixed charge, and operating charge of \$0.0185 per lamp hour.<br>\$72.50 per year.<br>\$98 per year. |
|                              | 851 | 47  |   |  |  |   |
|                              | 26  | 47  |   |  |  |   |
|                              | 101 | 60  |   |  |  |   |
| Cape and Vineyard, . . . . . | 241 | 72  | 130<br>152                                    | 5.8<br>10.7  | 30.4   | Summer lights, \$1.50 per month, 40 watts, with minimum of 6 months. All year-round lights, first 150 lights, \$1.40 each; next 150 lights, \$1.35; next 100 lights, \$1.30; next 100 lights, \$1.25; next 100 lights, \$1.20; next 100 lights, \$1.15. Lights burn every night during June, July, August and September; moonlight schedule balance of year.<br>\$24.60 per year.<br>Series, \$1.75 per month in winter, \$1.85 per month in summer; multiple \$1.70 per month in winter, \$1.80 per month in summer.   |
|                              | 619 | 155 |   |  |  |   |
|                              | 2   | 245 |   |  |  |   |
|                              | 13  | 400 |   |  |  |   |
|                              | 128 | 530 |   |  |  |   |
|                              | 155 | 530 |   |  |  |   |
|                              | 105 | 40  |   |  |  |   |
|                              | 149 | 60  |   |  |  |   |
|                              | 644 | 250 |   |  |  |   |
|                              | 31  | 40  |   |  |  |   |
| Central Mass., . . . . .     | 77  | 25  | 76<br>68<br>53<br>113<br>75<br>84<br>29<br>50 | 6.5<br>5.4<br>5.4<br>6.6<br>6.2<br>5.8<br>6.5<br>6.6 | 30.4<br>30.4<br>30.4<br>30.4<br>30.4<br>30.4<br>30.4<br>30.4 | \$20.10 per year.<br>\$17.80 per year.<br>\$15.24 per year.<br>\$19 per year.<br>\$17.80 per year.<br>\$18.40 per year.<br>\$20.10 per year.<br>\$20.10 per year.   |
|                              | 53  | 47  |   |  |  |   |
|                              | 113 | 47  |   |  |  |   |
|                              | 10  | 47  |   |  |  |   |
|                              | 65  | 25  |   |  |  |   |
|                              | 84  | 25  |   |  |  |   |
|                              | 31  | 25  |   |  |  |   |
|                              | 50  | 25  |   |  |  |   |
|                              | 77  | 25  |   |  |  |   |
|                              | 68  | 47  |   |  |  |   |

| COMPANY.                           | Number<br>of Public<br>Lamps.  | Wattage<br>per Lamp.                                    | Average<br>Daily<br>Number.                           | Number<br>of Hours<br>per<br>Night.            | Number<br>of Nights<br>per<br>Month.      | PRICE PER LAMP.   |
|------------------------------------|--|---|---|--|---|---|
| Central Mass.<br>— <i>Con.</i>     | { East Longmeadow,<br>Ludlow, . . .<br>Monson, . . .<br>Palmer, . . .<br>Warren, . . .<br>Wilbraham, . . . | { 223<br>3<br>52<br>154<br>336<br>93<br>224<br>3<br>109 | { 25<br>480<br>25<br>25<br>25<br>47<br>25<br>47<br>25 | { 205<br>205<br>52<br>154<br>416<br>225<br>109 | { 8.6<br>9.9<br>5.1<br>10.2<br>6.5<br>6.5 | { \$20.80 per year.<br>\$103 per year.<br>\$23 per year.<br>\$17 per year.<br>\$21.85 per year.<br>\$18.40 per year.<br>\$14.10 per year.<br>\$19 per year. |
|                                    | Charlemont, . . .  | 44  | { 40<br>50<br>75                                      | 44   | 9.2                                       | { \$15 per year.<br>\$17.25 per year.<br>\$23.75 per year.  |
|                                    | Charlestown, . . .   | { 5<br>1<br>297   | { 40<br>60<br>550                                     | 2<br>294                                       | 10.7                                      | { \$8.40 per year; \$0.0018 per hour running cost.<br>\$21.12 per year.<br>\$36 per year; \$0.0137 per hour running cost.                                   |
|                                    | Chester, . . .   | { 11<br>33<br>154                                       | { 25<br>40<br>40                                      | 44<br>138                                      | 5.0                                       | { \$25 per year.<br>\$40 per year.<br>\$17.40 per year.   |
|                                    | Citizens' (Nantucket), . . .   | { 27<br>3   | { 200<br>600  | 30   | 6.2                                       | { \$81 per year.  |
|                                    | Clinton, { Clinton,<br>Lancaster, . . .  | { 581<br>24<br>38<br>5<br>242                           | { 35<br>60<br>72<br>170<br>47                         | 645<br>204                                     | 10.4<br>10.4                              | { \$16.88 per year.<br>\$19.49 per year.<br>\$21.60 per year.<br>\$35 per year.<br>\$17.55 per year.  |
| Easthampton,<br>Southampton, . . . | { Easthampton,<br>Southampton, . . .   | { 46<br>394<br>22                                       | { 48<br>48<br>48                                      | 46<br>376<br>22                                | 4.0<br>10.6<br>10.6                       | { \$50 a month for 46 lamps, ornamental.<br>\$23 per year.<br>\$23 per year.  |

| City        | 460   | 60               | 563   | 6.6  | 30.4 | Ten-year con-<br>tract. <sup>2</sup>  |
|-------------|-------|------------------|-------|------|------|---|
| Arlington,  | 21    | 80               | 563   | 6.6  | 30.4 | <div>\$10.80 per year, fixed cost; running cost, <math>\frac{1}{4}</math> cent per lamp hour.</div> <div>\$12 per year, fixed cost; running cost, <math>\frac{3}{10}</math> cent per lamp hour.</div> <div>\$14 per year, fixed cost; running cost, <math>\frac{7}{10}</math> cent per lamp hour.</div> <div>\$36 per year, fixed cost; running cost, <math>1\frac{1}{2}</math> cents per lamp hour.</div>  |
| Ashland, .  | 108   | 60               | 114   | 6.4  | 30.4 | <div>\$10.80 per year, fixed cost; running cost, <math>\frac{1}{4}</math> cent per lamp hour.</div> <div>\$18 per year, fixed cost; running cost, <math>\frac{5}{10}</math> cent per lamp hour.</div>   |
| Bedford, .  | 6     | 40               | 201   | 5.6  | 27.4 | <div>\$10.80 per year, fixed cost; running cost, <math>\frac{1}{4}</math> cent per lamp hour.</div>   |
| Bellingham, | 35    | 60               | 36    | 5.1  | 26.9 | <div>\$10.80 per year, fixed cost; running cost, <math>\frac{1}{4}</math> cent per lamp hour.</div>   |
| Boston, .   | 1,898 | 40               | 4,663 | 10.5 | 30.4 | <div>\$10.80 per year, fixed cost; running cost, <math>\frac{1}{10}</math> cent per lamp hour.</div> <div>\$10.80 per year, fixed cost; running cost, <math>\frac{1}{4}</math> cent per lamp hour.</div> <div>\$12 per year, fixed cost; running cost, <math>\frac{2}{10}</math> cent per lamp hour.</div> <div>\$12 per year, fixed cost; running cost, <math>\frac{3}{10}</math> cent per lamp hour.</div> <div>\$18 per year, fixed cost; running cost, <math>\frac{4}{10}</math> cent per lamp hour.</div> <div>\$18 per year, fixed cost; running cost, <math>\frac{5}{10}</math> cent per lamp hour.</div> <div>\$25 per year, fixed cost; running cost, 1 cent per lamp hour.</div> <div>\$36 per year, fixed cost; running cost, <math>1\frac{1}{10}</math> cents per lamp.</div> <div>\$36 per year, fixed cost; running cost, <math>1\frac{3}{10}</math> cents per lamp hour.</div> <div>\$36 per year, fixed cost; running cost, <math>1\frac{5}{10}</math> cents per lamp hour.</div> |
|             | 5,056 | 500 <sup>3</sup> | 5,059 |      |      |   |
|             | 26    | 500 <sup>4</sup> |       |      |      |   |

† All Edison incandescent lamps given in candle power.

2 When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

<sup>3</sup> Magnetite series.

4 Magnetite multiple.

| COMPANY.    | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.  |
|-------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--|
| Brookline,  | 124                     | 60                | 124                   |                            |                             | \$12 per year, fixed cost; running cost, $\frac{2}{10}$ cent per lamp hour.                            |
|             | 4                       | 80                |                       | 10.5                       | 30.4                        | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.                            |
|             | 386                     | 500 <sup>2</sup>  | 380                   |                            |                             | \$36 per year, fixed cost; running cost, $1\frac{37}{100}$ cents per lamp hour.                        |
| Burlington, | 8                       | 40                | 42                    | 4.4                        | 23.7                        | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                          |
|             | 34                      | 60                |                       |                            |                             | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                          |
|             | 442                     | 60                | 468                   | 10.2                       | 30.4                        | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.                            |
| Canton,     | 23                      | 80                |                       |                            |                             | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.                            |
|             | 9                       | 125               |                       | 5.6                        | 27.4                        | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                          |
|             | 39                      | 60                | 39                    |                            |                             | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.                          |
| Carlisle,   | 62                      | 600               | 60                    | 10.5                       | 30.4                        | \$36 per year, magnetite series arcs, fixed cost; running cost, $1\frac{37}{100}$ cents per lamp hour. |
|             | 160                     | 500               | 155                   |                            |                             | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                          |
|             | 601                     | 60                |                       |                            |                             | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.                            |
| Chelsea,    | 1                       | 80                |                       |                            |                             | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.                            |
|             | 25                      | 125               | 658                   | 8.4                        | 30.1                        | \$25 per year, fixed cost; running cost, 1 cent per lamp hour.   |
|             | 5                       | 250               |                       |                            |                             | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.                          |
| Dedham,     | 31                      | 600               | 15                    | - <sup>3</sup>             | - <sup>3</sup>              | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                          |
|             | 15                      | 40                |                       |                            |                             |  |
|             |                         |                   |                       |                            |                             |  |





| COMPANY.   | Number of Public Lamps.   | Wattage per Lamp.           | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.  |
|------------|---------------------------|-----------------------------|-----------------------|----------------------------|-----------------------------|--|
| Milton, .  | 907                       | 60                          | 916                   | 10.3                       | 30.4                        | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.  |
|            | 1                         | 60                          |                       |                            |                             | \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.  |
|            | 13                        | 600                         |                       |                            |                             | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.  |
|            | 4<br>574<br>5<br>65<br>29 | 40<br>60<br>60<br>80<br>125 |                       |                            |                             | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.<br>\$12 per year, fixed cost, running cost, $\frac{1}{10}$ cent per lamp hour.<br>\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.            |
| Natick, .  | 3                         | 250                         | 672                   | 7.2                        | 30.4                        | \$25 per year, fixed cost; running cost, 1 cent per lamp hour.   |
|            | 1                         | 500                         |                       |                            |                             | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.  |
|            | 657                       | 32<br>40<br>4               |                       |                            |                             | For 1,600 hours burning, 400 lamps at \$15 each; excess over 400 lamps, \$13 each; additional hours at $\frac{1}{10}$ cent per hour. Each arc lamp same price as 5 incandescents. Twenty-year contract giving 20 per cent discount from prices stated. |
|            | 1,728                     | 40                          |                       |                            |                             | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.  |
| Needham, . | 41                        | 40                          | 681                   | 5.0                        | 27.2                        | \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.   |
|            | 40                        | 80                          |                       |                            |                             | \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.  |
|            | 31                        | 60                          |                       |                            |                             | \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.  |
|            | 3                         | 60                          |                       |                            |                             | \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.  |
| Newton, .  | 2                         | 100                         | 2,025                 | 10.3                       | 30.4                        | \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.  |
|            | 24                        | 125                         |                       |                            |                             | \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.  |

| Edison (Boston)<br>— <i>Con.</i> <sup>1</sup> |     |                  |       |      |  |      |   |
|---|-----|------------------|-------|------|--|------|---|
|   |     |                  |       |      |  |      |   |
|   | 165 | 100              |       |      |  |      | \$18 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.                                   |
|   | 16  | 200              |       |      |  |      | \$25 per year, fixed cost; running cost, 1 cent per lamp hour.  |
|   | 10  | 250              |       |      |  |      | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.                                 |
|   | 10  | 600              |       |      |  |      | \$36 per year, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.                                 |
|   | 227 | 500 <sup>3</sup> | 227   |      |  |      | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                                 |
| Norfolk, .                                    | 227 | 60               | 227   | 4.9  |  | 26.9 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                                 |
|   | 337 | 60               |       |      |  |      | \$14 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                                    |
| Sharon, .                                     | 5   | 100              | 338   | 5.2  |  | 27.5 | \$10.80 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.                                |
| Sherborn, .                                   | 78  | 60               | 73    | 7.2  |  | 30.4 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                                 |
|   | 944 | 60               |       |      |  |      | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                                 |
|   | 114 | 125              | 1,426 |      |  |      | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.                                   |
| Somerville, .                                 | 376 | 600              |       | 10.4 |  | 30.4 | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.                                 |
|   | 134 | 500              | 133   |      |  |      | \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.                 |
|   | 5   | 40               |       |      |  |      | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.                                 |
|   | 306 | 60               |       |      |  |      | \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.                                   |
|   | 10  | 80               |       |      |  |      | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.                                   |
| Stoneham, .                                   | 17  | 125              | 353   | 6.4  |  | 30.4 | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.                                   |
|   | 15  | 600              |       |      |  |      | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.                                 |
| Sudbury, .                                    | 174 | 60               | 174   | 5.0  |  | 26.2 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten year contract. <sup>2</sup> |

<sup>1</sup> All Edison incandescent lamps given in candle power.<sup>2</sup> When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.<sup>3</sup> Magnetite series.

| COMPANY.     | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.   |
|--------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|---|
| Walpole, .   | 520                     | 60                |                       |                            |                             | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
|              | 11                      | 80                |                       | 10.4                       | 30.4                        | { \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.   |
|              | 1                       | 100               | 541                   |                            |                             | { \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.   |
|              | 14                      | 250               |                       |                            |                             | { \$25 per year, fixed cost; running cost, 1 cent per lamp hour.                |
|              | 730                     | 60                |                       |                            |                             | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
| Waltham, .   | 7                       | 80                |                       | 10.3                       | 30.4                        | { \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.   |
|              | 97                      | 125               | 979                   |                            |                             | { \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.   |
|              | 151                     | 600               |                       |                            |                             | { \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. |
|              | 2                       | 40                |                       |                            |                             | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
|              | 748                     | 60                |                       |                            |                             | { \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.   |
| Watertown, . | 21                      | 100               |                       | 6.9                        | 30.4                        | { \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.   |
|              | 24                      | 125               | 851                   |                            |                             | { \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. |
|              | 68                      | 600               |                       |                            |                             | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
| Wayland, .   | 249                     | 60                | 245                   | 5.3                        | 27.2                        | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
|              | 454                     | 60                |                       |                            |                             | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
|              | 2                       | 80                |                       |                            |                             | { \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.   |
| Weston, .    | 7                       | 100               | 465                   | 6.3                        | 30.4                        | { \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.   |
|              | 2                       | 100               |                       |                            |                             | { \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.   |
|              |                         |                   |                       |                            |                             | { \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |

Edison (Boston)  
— Con.<sup>1</sup>Ten-year contract.<sup>2</sup>

|                   |       |       |       |      |      |   |
|-------------------|-------|-------|-------|------|------|---|
| Westwood,         | 253   | 60    | 250   | 5.5  | 28.1 | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.   |
|                   | 386   | 60    |       |      |      | ( \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. |
|                   | 223   | 80    |       |      |      | \$12 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.     |
| Winchester,       | 12    | 100   |       |      |      | \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.     |
|                   | 12    | 100   | 672   | 6.5  | 30.4 | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.     |
|                   | 25    | 125   |       |      |      | \$25 per year, fixed cost; running cost, 1 cent per lamp hour.                  |
|                   | 2     | 250   |       |      |      | \$30 per year, fixed cost; running cost, $1\frac{2}{10}$ cents per lamp hour.   |
|                   | 9     | 250   |       |      |      | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.   |
|                   | 10    | 600   |       |      |      | \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.   |
| Woburn, .         | 628   | 60    |       |      |      | \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.     |
|                   | 1     | 100   | 732   | 6.2  | 30.4 | \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.   |
|                   | 3     | 125   |       |      |      |   |
|                   | 104   | 600   |       |      |      |   |
| Avon, .           | 110   | 46.9  | 110   | 5.3  | 30.4 | \$15.67 per year.   |
| Bridgewater,      | 229   | 46.9  | 240   | 10.6 | 30.4 | \$18 per year.  |
|                   | 13    | 155   |       |      |      | \$40 per year.  |
| East Bridgewater, | 217   | 46.9  | 210   | 10.6 | 30.4 | \$18 per year.  |
| West Bridgewater, | 49    | 46.9  | 48    | 10.7 | 30.4 | \$18 per year.  |
|                   | 1,891 | 46.9  |       |      |      | \$18 per year.  |
|                   | 23    | 155   |       |      |      | \$40 per year.  |
| Brockton,         | 84    | 229.5 | 2,351 | 10.7 | 30.4 | \$50 per year.  |
|                   | 183   | 310   |       |      |      | \$65 per year.  |
|                   | 137   | 518   |       |      |      | \$70 per year to 1 A.M.; \$90 per year all night.                               |
| Hanson,           | 15    | 60    | 13    | 10.7 | 30.4 | \$16 per year.  |

<sup>1</sup> All Edison incandescent lamps given in candle power.

<sup>2</sup> When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

| COMPANY.                 |                | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.  |
|--------------------------|----------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--|
| Edison (Brookton) — Con. | North Easton,  | 186                     | 46.9              | 187                   | 10.7                       | 30.4                        | { \$18 per year.   |
|                          | Pembroke,      | 1                       | 229.5             |                       |                            |                             | { \$50 per year.   |
|                          |                | 8                       | 60                | 9                     | 10.7                       | 30.4                        | { \$16 per year.   |
|                          | Stoughton,     | 425                     | 46.9              | 450                   | 6.4                        | 30.4                        | { \$22 per year.   |
|                          | Unionville,    | 35                      | 155               |                       |                            |                             | { \$15.66 per year.  |
| Fall River,              | Whitman,       | 43                      | 46.9              | 43                    | 10.7                       | 30.4                        | { \$32.75 per year.  |
|                          |                | 420                     | 46.9              | 412                   | 6.4                        | 30.4                        | { \$18 per year.   |
|                          |                | 74                      | 625               | 74                    | 5.3                        | 30.4                        | { \$15.65 per year.  |
|                          | Fall River,    | 329                     | 50                | 324                   |                            |                             | 24 cents per night until midnight.   |
|                          |                | 1,184                   | 375               | 1,164                 | 10.9                       | 30.4                        | { \$20 per year.   |
| Fitchburg,               | Somerset,      | 22                      | 625               | 22                    |                            |                             | { 22 cents per night, all night.   |
|                          | Swansea,       | 289                     | 50                | 286                   | 10.9                       | 30.4                        | { 30 cents per night, all night.   |
|                          |                | 379                     | 50                | 365                   | 10.9                       | 30.4                        | { \$20 per year.   |
|                          |                | 300                     | 70.8              | 300                   | 5.1                        |                             | { \$20 per year.   |
|                          | Fitchburg,     | 982                     | 46.8              | 1,386                 | 11.2                       | 30.4                        | { \$43.716 for 291 244-watt lamps, 883 46.8-watt lamps and 100 70.8-watt lamps; additional lamps, 244-watt, \$72 each; 46.8-watt, \$20 each; 70.8-watt, \$60 each. |
| Franklin,                | Ashby,         | 41                      | 50                | 41                    | 5.1                        | 30.4                        | { \$18 per year.   |
|                          | Lunenburg,     | 18                      | 50                | 70                    | 5.1                        | 30.4                        | { \$18 per year.   |
|                          | Townsend,      | 54                      | 75                |                       |                            |                             | { \$20 per year.   |
|                          |                | 90                      | 40                | 86                    | 5.1                        | 30.4                        | { \$16.25 per year.  |
|                          | Gill,          | 14                      | 75                | 14                    | 11.3                       | 30.4                        | { \$24 per year.   |
| Franklin,                | Lake Pleasant, | 16                      | 60                | 13                    | 11.3                       | 30.4                        | { \$23.07 per year.  |
|                          | Millers Falls, | 105                     | 40                | 110                   | 11.3                       | 30.4                        | { \$12.60 per year.  |
|                          |                | 5                       | 75                |                       |                            |                             | { \$24 per year.   |
|                          | Montague,      | 36                      | 40                | 36                    | 11.3                       | 30.4                        | { \$16.50 per year.  |
|                          | Turners Falls, | 6                       | 40                |                       |                            |                             | { \$16.66 per year.  |
|                          |                | 143                     | 75                | 156                   | 11.3                       | 30.4                        | { \$23 per year.   |
|                          |                | 10                      | 250               |                       |                            |                             | { \$48 per year.   |
|                          |                | 78                      | 400               | 78                    |                            |                             | { \$78 per year.   |

|             |                 |       |      |       |      |      |  |
|-------------|-----------------|-------|------|-------|------|------|--|
| Gardner,    | Barre, . . .    | 167   | 49   | 157   | 11.2 | 30.4 | \$21 per year.   |
|             | Gardner, . .    | 674   | 49   | 782   | 10.9 | 30.4 | \$18.75 per year.  |
|             | Hubbardston,    | 115   | 71.6 |       |      |      |  |
|             | Petersham, .    | 50    | 49   | 50    | 5.6  | 30.4 | \$20 per year.   |
|             | Rutland, . .    | 61    | 49   | 61    | 6.1  | 30.4 | \$20 per year.   |
| Gloucester, | Westminster,    | 46    | 49   | 44    | 5.4  | 30.4 | \$20 per year.   |
|             |                 | 59    | 49   | 56    | 5.4  | 30.4 | \$20 per year.   |
|             | Essex, . . .    | 136   | 40   | 133   | 5.7  | 27.7 | \$14.75 per year.  |
|             |                 | 1,198 | 40   | 1,057 | 6.5  | 27.7 | \$15.28 per year.  |
|             | Gloucester, .   | 4     | 300  |       |      |      | \$54 per year until 2 A.M., and \$64 per year all night.       |
| Greenfield, | Rockport, . .   | 34    | 300  | 34    | 10.9 | 30.4 | \$64 per year until 12 o'clock, and \$74 per year all night.   |
|             |                 | 31    | 300  | 31    | 5.3  | 30.0 | \$67.50 per year until 2 A.M., and \$77.88 per year all night. |
|             |                 | 72    | 300  | 72    | 9.2  |      |  |
|             |                 | 324   | 40   | 284   | 6.3  | 27.5 | \$13.75 per year.  |
|             |                 | 8     | 188  |       |      |      |  |
| Greenfield, | Ashfield, . .   | 51    | 75   | 51    | 11.2 | 30.4 | \$25 per year.   |
|             | Barnardston,    | 36    | 31.4 | 40    | 11.0 | 30.4 | \$25 per year.   |
|             |                 | 4     | 155  |       |      |      | \$50 per year.   |
|             | Buckland, . .   | 88    | 31.4 | 90    | 11.0 | 30.4 | \$25 per year.   |
|             | Colrain, . . .  | 2     | 155  | 41    | 11.0 | 30.4 | \$25 per year.   |
| Greenfield, | Conway, . . .   | 40    | 31.4 | 52    | 11.0 | 30.4 | \$24 per year.   |
|             |                 | 52    | 31.4 |       |      |      |  |
|             |                 | 126   | 46.8 | 127   | 11.0 | 30.4 | \$25 per year.   |
|             |                 | 1     | 155  |       |      |      | \$50 per year.   |
|             | Deerfield, . .  | 321   | 71   | 314   |      |      | \$24 per year.   |
| Greenfield, |                 | 7     | 480  |       |      |      | \$78 per year.   |
|             |                 | 44    | 310  | 119   | 11.0 | 30.4 | \$78 per year.   |
|             |                 | 74    | 388  |       |      |      | \$78 per year.   |
|             | Northfield, . . | 143   | 31.4 | 143   | 11.0 | 30.4 | \$15.90 per year.  |
|             | Shelburne, . .  | 66    | 31.4 |       |      |      | \$25 per year.   |
|             |                 | 6     | 40   | 77    | 11.0 | 30.4 | \$25 per year.   |
|             |                 | 5     | 155  |       |      |      | \$50 per year.   |

| COMPANY.                 | Number<br>of Public<br>Lamps. | Wattage<br>per Lamp. | Average<br>Daily<br>Number. | Number<br>of Nights<br>per<br>Night. | Number<br>of Nights<br>per<br>Month. | PRICE PER LAMP.      |
|--------------------------|-------------------------------|----------------------|-----------------------------|--------------------------------------|--------------------------------------|----------------------|
| Harvard, . . . . .       | 83                            | 31                   | 83                          | 6.5                                  | 30.4                                 | \$16.50 per year.    |
| Haverhill, . . . . .     | { 53                          | { 530                | { 53                        | { 5.1                                | { 30.4                               | { \$90 per year.     |
|                          | { 468                         | { 46.8               | { 464                       | { 10.8                               | { 30.4                               | { \$18.72 per year.  |
|                          | { 176                         | { 330                | { 175                       |                                      |                                      | { \$86.40 per year.  |
|                          | { 22                          | { 530                | { 22                        |                                      |                                      | { \$122.50 per year. |
| Huntington, . . . . .    | { 48                          | { 40                 | { 50                        | { 8.4                                | { 30.4                               | { \$20 per year.     |
|                          | { 1                           | { 100                |                             |                                      |                                      | { \$25 per year.     |
|                          |                               | { 500                |                             |                                      |                                      | { \$74 per year.     |
| { Andover, . . . . .     | { 297                         | { 50                 | { 302                       | { 6.7                                | { 29.7                               | { \$17.50 per year.  |
|                          | { 12                          | { 250                | { 27                        |                                      |                                      | { \$49.50 per year.  |
|                          | { 24                          | { 480                |                             |                                      |                                      | { \$78 per year.     |
|                          | { 23                          | { 60                 | { 23                        | { 6.8                                | { 29.9                               | { \$20 per year.     |
| Boxford, . . . . .       | { 671                         | { 60                 | { 597                       |                                      |                                      | { \$22 per year.     |
|                          | { 29                          | { 100                |                             | { 11.1                               | { 30.5                               | { \$29 per year.     |
|                          | { 237                         | { 310                | { 603                       |                                      |                                      | { \$95.50 per year.  |
|                          | { 353                         | { 480                |                             |                                      |                                      | { \$106 per year.    |
| Lawrence, . . . . .      | { 18                          | { 500                |                             |                                      |                                      |                      |
|                          | { 502                         | { 50                 | { 485                       | { 6.8                                | { 29.2                               | { \$18.50 per year.  |
| { Methuen, . . . . .     | { 1                           | { 480                |                             | { 6.8                                | { 29.3                               | { \$78 per year.     |
|                          | { 353                         | { 50                 | { 350                       |                                      |                                      | { \$18.50 per year.  |
| North Andover, . . . . . |                               |                      |                             |                                      |                                      |                      |
|                          |                               |                      |                             |                                      |                                      |                      |
|                          |                               |                      |                             |                                      |                                      |                      |
|                          |                               |                      |                             |                                      |                                      |                      |
| { Lee, . . . . .         | { 171                         | { 60                 | { 182                       | { 5.4                                | { 29.5                               | { \$18 per year.     |
|                          | { 7                           | { 100                |                             |                                      |                                      | { \$25 per year.     |
|                          | { 6                           | { 250                |                             |                                      |                                      | { \$57.50 per year.  |
|                          |                               |                      |                             |                                      |                                      |                      |
| { Lenox, . . . . .       | { 11                          | { 60                 | { 10                        | { 9.4                                | { 30.4                               | { \$18 per year.     |
|                          | { 40                          | { 60                 | { 39                        | { 5.4                                |                                      | { \$20 per year.     |
|                          |                               |                      |                             |                                      |                                      |                      |
|                          | { 40                          | { 60                 | { 39                        | { 5.2                                | { 29.8                               | { \$18 per year.     |



|  |                           |                           |                            |                                     |                                  |  |
|--|---------------------------|---------------------------|----------------------------|-------------------------------------|----------------------------------|--|
| Leominster, . . . . .                            | { 859<br>95<br>56<br>5 }  | { 35<br>47<br>60<br>72 }  | 842                        | { 6.1<br>11.4 }                     | 30.4                             | { \$14 per year.<br>\$19 per year.<br>\$21 per year.<br>\$24 per year.   |
| { Billerica,<br>Chelmsford,<br>Dracut, . . . . . | { 309<br>46<br>455<br>1 } | { 46<br>46<br>500<br>46 } | { 292<br>441<br>1<br>195 } | { 6.4<br>6.4<br>4.6<br>6.4<br>4.9 } | { 30.4<br>30.4<br>15.5<br>30.4 } | { \$18 per year.<br>\$18 per year.<br>\$98 per year.<br>\$18 per year.<br>\$90 per year.   |
| Lowell, { Lowell, . . . . .                      | { 625<br>664<br>50 }      | { 65<br>500<br>528 }      | { 615<br>667<br>50 }       | { 10.8<br>6.6<br>6.4 }              | 30.4                             | { \$21 per year.<br>\$80 per year.<br>\$112.50 per year.   |
| { Tewksbury,<br>Westford, . . . . .              | { 195<br>210 }            | { 46<br>46 }              | { 77<br>210 }              | { 7.7<br>6.4 }                      | { 30.4<br>30.4 }                 | { \$20 per year.<br>\$18 per year.   |
| Ludlow, . . . . .                                | 238                       | 40                        | 226                        | 10.5                                | 30.4                             | \$23 per year.   |
| { Lynn, . . . . .                                | { 9<br>116<br>1,711 }     | { 300<br>495<br>45 }      | { 125<br>1,696 }           | { 5.2<br>10.8 }                     | 30.4                             | { \$20 per year, service charge; plus 1.9 cents per lamp<br>hour, current charge.<br>\$8.50 per year, service charge; plus $\frac{1}{10}$ cent per lamp<br>hour, current charge; additional (coal clause), a<br>charge or credit of .0063 cent per lamp hour for<br>every \$1 increase or decrease on \$8.50 per gross<br>ton of coal.   |
| { Lynn, . . . . .                                | { 342<br>38 }             | { 300<br>495 }            | { 378<br>59 }              | { 10.6<br>10.8 }                    | 30.4                             | { \$30 per year, service charge; plus 1.53 cents per lamp<br>hour, current charge; additional (coal clause), a<br>charge or credit of .041 cent per lamp hour for every<br>\$1 increase or decrease on \$8.50 per gross ton of coal.<br>\$24.06 per year; additional (coal clause), a charge or<br>credit of 2 cents per lamp per month for every \$1 in-<br>crease or decrease on \$8.50 per gross ton of coal. |
| Nahant, . . . . .                                | 65                        | 300                       | 65                         | 10.6                                | 30.4                             | { \$101.25 per year; additional (coal clause), a charge or<br>credit of 13 cents per lamp per month for every \$1<br>increase or decrease on \$8.50 per gross ton of coal.   |
| Saugus, . . . . .                                | { 504<br>22 }             | { 32<br>250 }             | 520                        | 10.8                                | 30.4                             | \$16 per year.   |

| COMPANY.       | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.    |   |
|----------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--------------------|---|
|                |                         |                   |                       |                            |                             |                    |   |
| Lynn —<br>Con. | 335                     | 45                | 334                   | 10.5                       | 30.4                        | \$24.06 per year.  | { Additional (coal clause), a charge or credit of 2 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.  |
|                | 91                      | 300               | 88                    |                            |                             | \$101.25 per year. | { Additional (coal clause), a charge or credit of 13 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal. |
|                | 12                      | 300               | 12                    | 10.8                       |                             |                    |   |
| Everett,       | 29                      | 163               | 29                    | 5.2                        | 30.4                        | \$44.75 per year.  | {   |
|                | 789                     | 47                | 992                   | 10.8                       |                             | \$18 per year.     |   |
|                | 219½                    | 163               |                       |                            |                             | \$61.18 per year.  |   |
| Malden,        | 29                      | 400               | 29                    | 5.1                        |                             | \$80.75 per year.  | {   |
|                | 1,259                   | 47                |                       |                            |                             | \$18 per year.     |   |
|                | 60                      | 163               | 1,431                 | 10.8                       | 30.4                        | \$61.18 per year.  |   |
| Malden,        | 125                     | 260.8             |                       |                            |                             | \$75 per year.     | {   |
|                | 24                      | 400               | 24                    |                            |                             | \$110.50 per year. |   |
|                | 17                      | 163               | 17                    | 5.2                        |                             | \$43.80 per year.  |   |
| Medford,       | 888                     | 47                | 877                   | 7.0                        | 30.4                        | \$15 per year.     | {   |
|                | 208                     | 163               | 207                   | 10.8                       |                             | \$60 per year.     |   |
|                | 24                      | 400               | 21                    | 5.2                        |                             | \$80.75 per year.  |   |
| Melrose,       | 803                     | 47                | 851                   |                            | 30.4                        | \$18 per year.     | {   |
|                | 56                      | 163               |                       | 10.8                       |                             | \$60 per year.     |   |
|                | 24                      | 400               | 23                    |                            |                             | \$110.50 per year. |   |
| Manchester,    | 244                     | 60                |                       |                            | 30.4                        | \$36.30 per year.  | {   |
|                | 35                      | 100               | 281                   | 10.7                       |                             | \$45.70 per year.  |   |
|                | 5                       | 250               |                       |                            |                             | \$79.50 per year.  |   |

|                                  |       |     |       |      |      |  |
|----------------------------------|-------|-----|-------|------|------|--|
| Berlin, . . .                    | 39    | 50  | 38    | 6.3  | 30.4 | \$16.25 per year.                                  |
| Bolton, . . .                    | 15    | 50  | 14    | 6.3  | 30.5 | \$17.50 per year.                                  |
| Marlborough, {                   | {     | {   |       |      |      | {  |
| Northborough,                    | 269   | 75  | 840   | 7.4  | 30.4 | \$15 per year.                                     |
| Southborough,                    | 59    | 600 |       |      |      | \$17 per year.                                     |
| Westborough, .                   | 194   | 50  | 192   | 6.3  | 30.4 | \$110 per year.                                    |
|                                  | 300   | 50  | 295   | 6.3  | 30.4 | \$16 per year.                                     |
|                                  | 213   | 50  | 271   | 6.8  | 30.4 | \$15.75 per year.                                  |
|                                  | 60    | 75  |       |      |      | {  |
|                                  |       |     |       |      |      | \$17.50 per year.                                  |
|                                  |       |     |       |      |      | \$20 per year.                                     |
| Hopedale, . . .                  | 220   | 35  | 226   | 10.8 | 30.4 | \$18 per year.                                     |
| Milford, {                       | {     | {   |       |      |      | {  |
|                                  | 6     | 40  |       |      |      | \$18 per year.                                     |
|                                  | 692   | 35  | 844   | 10.8 | 30.4 | \$19.75 per year.                                  |
|                                  | 71    | 47  |       |      |      | \$24 per year.                                     |
|                                  | 87    | 72  |       |      |      |  |
| Mill River (Williamsburg), . . . | 121   | 31  | 118   | 4.8  | 30.4 | \$15 per year.                                     |
| Acushnet, . . .                  | 47    | 100 | 40    | 8.4  | 22.6 | \$27 per year.                                     |
| Dartmouth, . . .                 | 174   | 60  | 159   | 7.0  | 22.6 | 6.66 cents per night.                              |
|                                  | 43    | 75  | 41    | 10.9 | 30.4 | 9.2 cents per night.                               |
| Fairhaven, . . .                 | 269   | 50  | 271   | 6.7  | 30.4 | 4.66 cents per night.                              |
|                                  | 9     | 75  |       |      |      | {  |
|                                  | 1     | 250 |       |      |      | 7.11 cents per night.                              |
| Fairhaven Bridge, . . .          | 7     | 100 | 7     | 10.7 | 30.4 | 13.26 cents per night.                             |
| Freetown, . . .                  | 60    | 60  | 55    | 4.1  | 30.3 | \$22 per year.                                     |
| Mattapoisett, . . .              | 79    | 60  | 71    | 5.7  | 30.4 | {  |
|                                  | {     | {   |       |      |      | 9 cents per night in Assonet.                      |
|                                  | 1,273 | 80  |       |      |      | {  |
|                                  | 202   | 175 |       |      |      | 7.9 cents per night in East Freetown.              |
|                                  | 262   | 300 | 1,566 |      |      | \$26.04 per year.                                  |
|                                  | 53    | 400 |       |      |      | {  |
|                                  | 30    | 600 |       |      |      | \$22 per year.                                     |
| New Bedford, {                   | {     | {   |       |      |      | \$54 per year.                                     |
|                                  | 274   | 375 |       | 10.9 | 30.4 | \$54 per year.                                     |
|                                  | 121   | 388 | 463   |      |      | \$78 per year.                                     |
|                                  | 9     | 465 |       |      |      | \$100 per year.                                    |
|                                  |       |     |       |      |      | \$100 per year.                                    |
|                                  |       |     |       |      |      | \$108 per year.                                    |
|                                  |       |     |       |      |      | \$175 per year.                                    |
| Newburyport, . . .               | 56    | 71  | 363   | 11.1 | 30.4 | {  |
|                                  | 212   | 162 |       |      |      | \$16.600 per year for 45 71-watt, 209 162-watt and |
|                                  | 95    | 216 |       |      |      | 95 216-watt lamps; \$25 per year each additional   |
|                                  |       |     |       |      |      | 71 watts; \$55 per year each additional 162 watts; |
|                                  |       |     |       |      |      | \$68.50 per year each additional 216 watts.        |

| COMPANY.                                | Number of Public Lamps.                     | Wattage per Lamp.  | Average Daily Number.                      | Number of Hours per Night.                              | Number of Nights per Month.                              | PRICE PER LAMP.  |
|---|---|--|--|---|--|--|
| North Adams, . . . . .                  | { 114<br>213<br>63 }                        | { 35<br>310<br>525 }   | { 101<br>241 }                             | 10.9  | 30.4   | { \$18 per year, less 5%.<br>\$78 per year, less 3%.<br>\$154 per year, less 5%.   |
| Northampton, . . . . .                  | { 56<br>5<br>757<br>6<br>132<br>91<br>1 }   | { 162.36<br>245.52<br>34.98<br>162.36<br>34.98<br>162.36<br>245.52 } | { 60<br>757 }                              | { 5.1<br>6.4 }  | 30.4   | { \$27.24 per year.<br>\$58 per year.<br>\$15.50 per year.<br>\$27.24 per year.<br>\$17 per year.<br>\$39.35 per year.<br>\$68 per year.                     |
| Pepperell, . . . . .                    | 222   | 50   | 222  | 6.1   | 30.4   | \$20 per year.   |
| { Dalton,<br>Hinsdale,<br>Lanesborough, | { 267<br>48<br>20<br>1,534 }                | { 50<br>50<br>50<br>50 }   | { 267<br>48<br>20 }                        | { 10.3<br>5.9<br>5.9 }                                  | { 30.4<br>30.4<br>30.4 }                                 | { \$21 per year.<br>\$20 per year.<br>\$18 per year.<br>\$15.50 per year.<br>\$19.50 per year.<br>\$65 per year.<br>\$121.92 per year.<br>\$125.92 per year. |
| Pittsfield, . . . . .                   | { 17<br>180<br>9<br>119 }                   | { 75<br>300<br>500<br>500 }  | { 1,711<br>119 }                           | 10.3  | 30.4   |  |
| { Duxbury,<br>Kingston,<br>Marshfield,  | { 76<br>63<br>107<br>15<br>477<br>17<br>4 } | { 50<br>50<br>50<br>350<br>50<br>350<br>50 }                         | { 74<br>57<br>99<br>15<br>468<br>17<br>4 } | { 11.4<br>11.4<br>11.4<br>6.1<br>11.4<br>11.1<br>11.4 } | { 29.3<br>29.3<br>29.3<br>30.4<br>29.3<br>30.4<br>29.3 } | { \$20 per year.<br>\$20 per year.<br>\$20 per year.<br>\$90 per year.<br>\$20 per year.<br>\$110 per year.<br>\$20 per year.                                |
| Plymouth, . . . . .                     |   |  |  |   |  |  |
| Seitate, . . . . .                      |   |  |  |   |  |  |
| Provincetown, . . . . .                 | 138   | 40   | 136  | 10.0  | 30.4   | \$22 per year.   |
| Quincy, . . . . .                       | { 1,549<br>259 }                            | { 40<br>368 }  | { 1,526<br>241 }                           | 10.7  | 30.4   | { \$18 per year.<br>\$75 per year.   |

|                           |  |  |   |                           |                                  |                                      |   |
|---------------------------|--|--|---|---------------------------|----------------------------------|--------------------------------------|---|
| Randolph and<br>Holbrook, | { Holbrook, . . .                        | { 164                                  | { 50  | 164                       | 4.5                              | 24.7                                 | \$15 per year.  |
|                           | { Randolph, . . .                        | { 1<br>271<br>17 }                     | { 100<br>50<br>450 }                        | 1<br>288                  | 10.9<br>4.5                      | 30.4<br>24.7                         | { \$80 per year.<br>\$15 per year.<br>\$60 per year.  |
| Salem, . . .              | { . . .                                  | { 33<br>928<br>222<br>112<br>5<br>20 } | { 528<br>46.8<br>155<br>250<br>320<br>528 } | 33<br>1,267<br>20         | 5.8<br>10.8                      | 30.4                                 | { \$38,000 per year, every night and all night, except<br>30 luminous arcs which are extinguished at mid-<br>night, based on: 50 528-watt luminous arc lamps;<br>849 46.8-watt incandescent lamps; 196 155-watt<br>incandescent lamps; 104 250-watt incandescent<br>lamps. All in excess at \$90 per year for arc lights<br>to midnight; \$110 per year for arc lights all night;<br>\$19 per year for incandescents all night, 46.8<br>watts; \$58.13 per year for incandescents all night,<br>155 watts; \$71.25 per year for incandescents all<br>night, 250 watts; \$90 per year for incandescents all<br>night, 320 watts. |
| Seekonk, . . .            | { . . .                                  | { 94                                   | { 47.3                                      | 84                        | 11.0                             | 30.4                                 | \$12 per year.  |
| Southeastern<br>Mass.,    | { Marion, . . .                          | { 150<br>39 }                          | { 40  | 185                       | 5.2                              | 30.4                                 | { \$17.34 per year.<br>\$26.50 per year for underground.  |
|                           | { Rochester, . . .                       | { 20<br>356<br>15 }                    | { 40<br>40<br>75 }                          | 20<br>369                 | 5.2<br>4.4                       | 30.4<br>25.3                         | { \$15 per year.<br>\$15 per year.<br>\$21 per year.  |
| Southern Berk-<br>shire,  | { Egremont, . . .                        | { 29                                   | { 40  | 29                        | 5.0                              | 30.4                                 | \$15 per year.  |
|                           | { Great Barrington,<br>Hartsville, . . . | { 296<br>6<br>1 }                      | { 50<br>475<br>40 }                         | 288<br>6<br>1             | 10.7<br>4.1<br>5.0               | 30.4<br>30.4<br>30.4                 | { \$18.50 per year.<br>\$70 per year.<br>\$15 per year.   |
| Southern Berk-<br>shire,  | { Lenox, . . .                           | { 190                                  | { 40  | 190                       | 10.1                             | 30.4                                 | { \$18.75 per year overhead system.<br>\$32 per year underground system.  |
|                           | { New Marlborough,<br>Sheffield, . . .   | { 7<br>51<br>8<br>220<br>57 }          | { 50<br>40<br>40<br>40<br>40 }              | 7<br>51<br>8<br>219<br>57 | 10.7<br>5.0<br>5.0<br>5.5<br>5.5 | 30.4<br>30.4<br>30.4<br>30.4<br>30.4 | { \$20 per year.<br>\$15 per year.<br>\$15 per year.<br>\$15 per year overhead system.<br>\$27 per year underground system.   |
| Spencer, . . .            | { . . .                                  | { 231<br>52 }                          | { 47<br>60 }                                | 279                       | 5.7                              | 30.4                                 | { \$14 cents for first 108 k. w. h. consumed per year per<br>fixture; 6 cents for all over 108 k. w. h.   |

| COMPANY.              | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.   |
|-----------------------|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|---|
| Suburban,             | { Revere, . . .         | { 46.86           | { 755                 | { 10.5                     | { 30.4                      | { \$18.72 per year.   |
|                       | { Winthrop, . . .       | { 155.10          | { 525                 | { 10.5                     | { 30.4                      | { \$60 per year.  |
|                       | { . . .                 | { 46.86           | { 525                 | { 10.5                     | { 30.4                      | { \$18.72 per year.   |
| Tyngsboro,            | { Dunstable, . . .      | { 40              | { 23                  | { 6.2                      | { 30.4                      | { \$86.40 per year.   |
|                       | { Shirley, . . .        | { 50              | { 219                 | { 6.1                      | { 30.4                      | { \$21 per year.  |
|                       | { Tyngsborough, . . .   | { 155             | { 54                  | { 6.2                      | { 30.4                      | { \$20 per year.  |
| Union (Franklin),     | { . . .                 | { 40              | { 77                  | { 6.2                      | { 30.4                      | { \$37.50 per year.   |
|                       | { Bellingham, . . .     | { 33              | { 77                  | { 6.9                      | { 30.4                      | { \$21 per year.  |
|                       | { Foxborough, . . .     | { 28              | { 262                 | { 6.8                      | { 30.4                      | { \$16 per year.  |
| Union (Franklin),     | { . . .                 | { 33              | { 358                 | { 6.9                      | { 30.4                      | { \$15.30 per year.   |
|                       | { Franklin, . . .       | { 47              | { 358                 | { 6.9                      | { 30.4                      | { \$16.43 per year.   |
|                       | { Plainville, . . .     | { 28              | { 80                  | { 6.9                      | { 30.4                      | { \$18.84 per year.   |
| Wrentham,             | { . . .                 | { 33              | { 170                 | { 5.1                      | { 30.4                      | { \$303 at \$16.781 per year; 8 at \$15.083 per year.             |
|                       | { . . .                 | { 100             | { 14                  | { 10.8                     | { 30.4                      | { 3 light clusters, \$31.816 per year, per cluster.               |
|                       | { Agawam, . . .         | { 80              | { 264                 | { 10.8                     | { 30.4                      | { 5 light clusters, \$49.47 per year, per cluster.                |
| Springfield,          | { Longmeadow, . . .     | { 400             | { 1                   | { 10.8                     | { 30.4                      | { \$16.44 per year.   |
|                       | { Ludlow, . . .         | { 80              | { 427                 | { 10.8                     | { 30.4                      | { \$15.54 per year.   |
|                       | { . . .                 | { 75              | { 36                  | { 10.8                     | { 30.4                      | { \$15 per year overhead and \$20 per year underground.           |
| United (Springfield), | { . . .                 | { 100             | { 36                  | { 10.8                     | { 30.4                      | { \$15 per year overhead and \$20 per year underground.           |
|                       | { . . .                 | { 200             | { 1,965               | { 10.8                     | { 30.4                      | { \$70 per year, and \$75 per year with special ornamental poles. |
|                       | { . . .                 | { 400             | { 57                  | { 10.8                     | { 30.4                      | { \$15 per year.  |
| Springfield Bridges,  | { . . .                 | { 75              | { 345                 | { 10.8                     | { 30.4                      | { \$15 per year overhead and \$20 per year underground.           |
|                       | { . . .                 | { 100             | { 96                  | { 10.8                     | { 30.4                      | { \$70 per year, and \$75 per year with special ornamental poles. |
|                       | { . . .                 | { 75              | { 345                 | { 10.8                     | { 30.4                      | { \$15 per year overhead and \$20 per year underground.           |
| West Springfield,     | { . . .                 | { 80              | { 366                 | { 10.8                     | { 30.4                      | { \$70 per year, and \$75 per year with special ornamental poles. |
|                       | { . . .                 | { 400             | { 96                  | { 10.8                     | { 30.4                      | { \$15 per year overhead and \$20 per year underground.           |
|                       | { . . .                 | { 75              | { 345                 | { 10.8                     | { 30.4                      | { \$70 per year, and \$75 per year with special ornamental poles. |



| COMPANY.   | Number of Public Lamps. | Wattage per Lamp. | Average Daily Number. | Number of Hours per Night. | Number of Nights per Month. | PRICE PER LAMP.   |
|--|-------------------------|-------------------|-----------------------|----------------------------|-----------------------------|---|
| Worcester, {<br>Leicester, . . .<br>Worcester, . . .   | 253                     | 40                | 248                   | 5.2                        | 30.4                        | \$14.40 per year.                                       |
|  | 330                     | 525               | 324                   | 6.3                        |                             | { \$76 per year.  |
|  | 278                     | 70                | 2,716                 | 11.0                       | 30.4                        | { \$16.32 per year overhead; \$21 per year underground. |
|  | 2,507                   | 85                | 1,200                 |                            |                             | { \$17 per year overhead; \$21.70 per year underground. |
| Worcester Suburban, {<br>Auburn, . . .<br>Douglas, . . .<br>Grafton, . . .<br>South Grafton,<br>Manschaug, . . .<br>Mendon, . . .<br>Millbury, . . .<br>Rockdale, . . .<br>Sutton Center, . . .<br>Upton, . . .<br>Uxbridge, . . .<br>Whitinsville, . . .<br>Wilkinsonville, . . . | 1,212                   | 400               | 314                   |                            |                             | { \$70 per year overhead; \$77 per year underground.    |
|  | 318                     | 525               |                       |                            |                             | { \$90 per year.  |
|  | 211                     | 40                | 191                   | 9.3                        | 30.4                        | { \$18.98 per year.                                     |
|  | 125                     | 40                | 125                   | 5.5                        | 28.3                        | { \$16.10 per year.                                     |
|  | 210                     | 40                | 210                   | 6.5                        | 28.1                        | { \$17.25 per year.                                     |
|  | 104                     | 40                | 104                   | 5.8                        | 25.8                        | { \$17.25 per year.                                     |
|  | 42                      | 40                | 42                    | 5.5                        | 28.3                        | { \$20.25 per year.                                     |
|  | 46                      | 40                | 43                    | 5.2                        | 30.4                        | { \$17.83 per year.                                     |
|  | 346                     | 40                | 343                   | 6.0                        | 28.8                        | { \$16 per year.  |
|  | 6                       | 100               |                       |                            |                             | { \$28.50 per year.                                     |
|  | 134                     | 40                | 112                   | 5.2                        | 25.9                        | { \$20.25 per year.                                     |
|  | 6                       | 75                | 56                    | 6.0                        | 28.8                        | { \$23.25 per year.                                     |
|  | 47                      | 40                | 143                   | 5.0                        | 26.4                        | { \$16 per year.  |
|  | 143                     | 40                | 256                   | 10.5                       | 30.4                        | { \$13.50 per year.                                     |
|  | 219                     | 40                |                       |                            |                             | { \$20 per year.  |
|  | 37                      | 75                |                       |                            |                             | { \$22.50 per year.                                     |
|  | 271                     | 40                | 276                   | 6.7                        | 28.0                        | { \$23.25 per year.                                     |
|  | 6                       | 75                | 58                    | 5.8                        | 25.8                        | { \$26.75 per year.                                     |
|  | 48                      | 40                |                       |                            |                             | { \$17.25 per year.                                     |



## WATER COMPANIES.

The following table gives the names of the corporations under the supervision of the Department who were engaged on June 30, 1921, in distributing and selling water, with the names of the localities and populations supplied, and their outstanding capital stock and bonds:—

| NAME.                       | Locality.  | Popula-<br>tion.          | Capital<br>Stock.  | Bonds.   |
|-----------------------------|--|---------------------------|--------------------|----------|
| Amherst, . . . . .          | { Amherst, . . . . .<br>West Pelham, . . . . .                           | { 5,550<br>503            | \$150,000          | -        |
| Ashfield, . . . . .         | Ashfield, . . . . .  | 869                       | 15,600             | -        |
| Aspinwall, . . . . .        | Lenox, <sup>1</sup> . . . . .  | -                         | 10,000             | -        |
| Auburn, . . . . .           | Auburn, . . . . .  | 3,891                     | 29,700             | -        |
| Barnstable, . . . . .       | { Barnstable, . . . . .<br>Yarmouth, . . . . .                           | { 4,836<br>1,229          | 75,000             | \$75,000 |
| Berkshire, . . . . .        | { Lee, . . . . .<br>Lenoxdale, . . . . .                                 | { 4,085<br>2,691          | 20,000             | 20,000   |
| Brant Rock, . . . . .       | Marshfield (Brant Rock,<br>Green Harbor).                                | 1,379                     | 5,000              | -        |
| Bridgewater, . . . . .      | Bridgewater, . . . . .   | 8,438                     | 100,000            | 75,000   |
| Cheshire, . . . . .         | Cheshire, . . . . .  | 1,476                     | 15,000             | -        |
| Cohasset, . . . . .         | Cohasset, . . . . .  | 2,639                     | 100,000            | 80,000   |
| Cottage City, . . . . .     | Oak Bluffs, . . . . .  | 1,047                     | 100,000            | 90,000   |
| Dedham, . . . . .           | Dedham, . . . . .  | 10,792                    | 200,000            | 113,000  |
| East Mountain, . . . . .    | West Stockbridge, . . . . .  | 1,058                     | 4,000 <sup>2</sup> | -        |
| Edgartown, . . . . .        | Edgartown, . . . . .   | 1,190                     | 32,500             | 32,500   |
| Fairhaven, . . . . .        | Fairhaven, . . . . .   | 7,291                     | 125,000            | -        |
| Grafton, . . . . .          | Grafton, . . . . .   | 6,887                     | 80,000             | 80,000   |
| Granville Center, . . . . . | Granville Center, . . . . .  | 655                       | 9,300              | -        |
| Groton, . . . . .           | Groton, . . . . .  | 2,185                     | 31,800             | 22,000   |
| Hill, . . . . .             | Prospect Hill (Stockbridge),   | 1,764                     | - <sup>3</sup>     | -        |
| Hingham, . . . . .          | { Cohasset (in part), . . . . .<br>Hingham, . . . . .<br>Hull, . . . . . | { 2,639<br>5,604<br>1,771 | 440,000            | 120,000  |
| Holliston, . . . . .        | Holliston, . . . . .   | 2,707                     | 50,000             | 50,000   |
| Housatonic, . . . . .       | Housatonic (Great Barrington).<br>Humarock Beach (Scituate),             | 6,315<br>2,534            | 40,000             | -        |
| Humarock Beach, . . . . .   | {<br>Ferry Hill (Marshfield), . . . . .                                  | {<br>1,379                | 10,000             | -        |

<sup>1</sup> Supplies Aspinwall Hotel only.<sup>2</sup> Unincorporated.<sup>3</sup> No capital stock issued.

| NAME.                                  | Locality.                                    | Popula-<br>tion. | Capital<br>Stock. | Bonds.   |
|--|--|------------------|-------------------|----------|
| Lenox, . . . . .                       | { Lenox, . . . . .                           | 2,691            | \$86,600          | \$84,000 |
|  | { North Stockbridge, . . .                   | 1,764            |                   |          |
| Ludlow Manufacturing, . .              | Ludlow, . . . . .                            | 7,470            | 29,000            | -        |
| Milford, . . . . .                     | { Hopedale, . . . . .                        | 2,777            | 200,000           | 200,000  |
|  | { Milford, . . . . .                         | 13,471           |                   |          |
| Millbury, . . . . .                    | Millbury, . . . . .                          | 5,653            | 113,000           | 85,000   |
| Monument Beach Water Works,            | Bourne (Monument Beach),                     | 2,530            | - <sup>1</sup>    | -        |
| Mountain Spring, . . . .               | Southampton, . . . .                         | 814              | 1,500             | -        |
| Northfield, . . . . .                  | Northfield (in part), . .                    | 1,775            | 6,300             | -        |
| Northfield Schools, <sup>2</sup> . . . | East Northfield, . . . .                     | -                | - <sup>3</sup>    | -        |
| Norton, . . . . .                      | Norton, . . . . .                            | 2,374            | 75,000            | 75,000   |
| Onset, . . . . .                       | Point Independence (Ware-<br>ham), . . . . . | 4,415            | 25,000            | 20,000   |
| Oxford, . . . . .                      | Oxford, . . . . .                            | 3,820            | 50,000            | 35,000   |
| Riverside, . . . . .                   | Gill (in part), . . . .                      | 879              | 10,000            | -        |
| Salisbury, <sup>4</sup> . . . . .      | Salisbury, . . . . .                         | 1,701            | 90,000            | 85,000   |
| Seituate, . . . . .                    | Seituate, . . . . .                          | 2,534            | 250,000           | 100,000  |
| Sheffield, . . . . .                   | Sheffield, . . . . .                         | 1,435            | 20,000            | 16,000   |
| Southbridge, . . . . .                 | Southbridge, . . . . .                       | 14,245           | 200,000           | -        |
| South Egremont, . . . .                | South Egremont, . . . .                      | 441              | 10,000            | 6,000    |
| Stockbridge, . . . . .                 | Stockbridge, . . . . .                       | 1,764            | 43,000            | 19,500   |
| Sunderland, . . . . .                  | Sunderland, . . . . .                        | 1,289            | 10,700            | -        |
| Wannacomet, . . . . .                  | Nantucket, . . . . .                         | 2,797            | 60,000            | 35,000   |
| Westford, . . . . .                    | Westford, . . . . .                          | 3,170            | 40,000            | 35,000   |
| Westhampton, . . . . .                 | Westhampton, . . . . .                       | 305              | 1,500             | -        |
| Westwood, . . . . .                    | Westwood (in part), . .                      | 1,358            | - <sup>1</sup>    | -        |
| Williamstown, . . . . .                | Williamstown, . . . . .                      | 3,707            | 100,000           | 150,000  |

<sup>1</sup> Unincorporated.<sup>2</sup> Supplies Northfield Seminary and certain private customers in East Northfield.<sup>3</sup> No capital stock issued.<sup>4</sup> Also owns and operates a sewer system at Salisbury Beach.

In the pages following may be found tables of prices classified as between fixture and metered rates. In Appendix C the balance sheets, operating, profit and loss accounts may be found in detail, and in Appendix G certain statistics relative to physical conditions and operations are tabulated.

## Prices.

A number of the water companies do not meter water consumed by their customers, but base their charges upon the character of the premises or fixtures supplied. The two following tables set forth the schedules in force on June 30, 1920, first, of those companies charging meter rates, and second, of those whose prices are based on other factors, so far as it is practicable to tabulate them in view of their number and variety: —

TABLE 1. — *Meter Rates.*

| COMPANY.                           | Prices.  | Minimum<br>Yearly<br>Charge. | Prompt<br>Pay-<br>ment Dis-<br>counts<br>(Per<br>Cent). |
|------------------------------------|--|------------------------------|---|
| Amherst, . . . .                   | Rates per quarter: first 3,600 cubic feet, 30 cents per 100 cubic feet; next 3,600 cubic feet, 17 cents per 100 cubic feet; next 6,000 cubic feet, 10 cents per 100 cubic feet; next 130,000 cubic feet, 8 cents per 100 cubic feet; next 130,000 cubic feet, 7 cents per 100 cubic feet; next 400,000 cubic feet, 5 cents per 100 cubic feet; all in excess, 4 cents per 100 cubic feet. Contract rates for building purposes: brick per thousand, 10 cents; stone work per cubic yard, 5 cents; concrete work per cubic yard, 5 cents; plastering per 100 yards, 20 cents. | \$8 00                       | —   |
| Auburn, . . . .                    | First 25,000 gallons, 50 cents per 1,000 gallons; second 25,000 gallons, 45 cents; third 25,000 gallons, 42½ cents; fourth 25,000 gallons, 40 cents; fifth 25,000 gallons, 37½ cents; sixth 25,000 gallons, 35 cents; seventh 25,000 gallons, 32½ cents; in excess of 175,000 gallons, 30 cents.   | —                            | —   |
| Barnstable, . . . .                | 33½ cents per 100 cubic feet, . . . .  | 12 00                        | —   |
| Bridgewater, . . . .               | Rates per quarter: 18,000 cubic feet or less, per 100 cubic feet, 25 cents; between 18,000 and 38,000 cubic feet, per 100 cubic feet, 22½ cents; between 38,000 and 58,000 cubic feet, per 100 cubic feet, 20 cents; in excess of 58,000 cubic feet, per 100 cubic feet, 15 cents.   | 5 00 <sup>1</sup>            | —   |
| Cohasset, . . . .                  | Per 100 cubic feet, 35 cents, . . . .  | —                            | —   |
| Cottage City (Oak Bluffs), . . . . | Rates per quarter: first 5,000 cubic feet, 30 cents per 100 cubic feet; next 45,000 cubic feet, 25 cents per 100 cubic feet; excess above 50,000, 20 cents per 100 cubic feet. Meter rentals from 25 cents per quarter for ½ or ¾ inch meters to \$10 per quarter for 4-inch meters.   | 16 00                        | —   |
| Dedham, . . . .                    | First 7,000 cubic feet, 33½ cents per 100 cubic feet; next 20,000 cubic feet, 29   | 8 00 <sup>2</sup>            | —   |

<sup>1</sup> Quarterly.<sup>2</sup> \$15 for full plumbed house.

TABLE 1. — *Meter Rates* — Continued.

| COMPANY.                                | Prices.   | Minimum<br>Yearly<br>Charge. | Prompt<br>Pay-<br>ment Dis-<br>counts<br>(Per<br>Cent). |
|---|---|------------------------------|---|
| Dedham — <i>Con.</i> . . .              | cents per 100 cubic feet; next 13,000 cubic feet, 23 cents per 100 cubic feet; next 27,000 cubic feet, 19 cents per 100 cubic feet; over 67,000 cubic feet, 12 cents per 100 cubic feet.<br>Contract with the town of Dedham, \$8,500 net.  |                              |   |
| East Mountain (West Stockbridge). . . . | 50 cents per 1,000 gallons if over 15,000 gallons are used yearly.  | —                            | —   |
| Edgartown, . . . .                      | Rates per quarter: first 10,000 cubic feet, 25 cents per 100 cubic feet; all in excess, 20 cents per 100 cubic feet.  | \$16 00                      | —   |
| Fairhaven, . . . .                      | Rates per annum: 100,000 gallons or less, 27 cents per 1,000 gallons; 100,000 to 500,000 gallons, 22½ cents per 1,000 gallons; over 500,000 gallons, 18.8 cents per 1,000 gallons; over 1,500,000 gallons, 15 cents per 1,000 gallons.<br>Hydrants, \$45 per year.  | 12 00                        | —   |
| Grafton, . . . .                        | 60 cents per 1,000 gallons, . . . .   | —                            | —   |
| Granville Center, . . .                 | Semiannual rates: 15,000 gallons or less, \$8; over 15,000 gallons, 25 cents per 1,000 gallons.   | 16 00                        | —   |
| Groton, . . . .                         | First 2,000 cubic feet, 37½ cents per 100 cubic feet; second 2,000 cubic feet, 33½ cents per 100 cubic feet; third 2,000 cubic feet, 30 cents per 100 cubic feet; fourth 2,000 cubic feet (and over), 25 cents per 100 cubic feet, with discount of 10% on 50,000 feet or more a quarter.<br>Hydrants, \$25 per year.   | 6 00                         | —   |
| Hingham, . . . .                        | Monthly rates: first 2,000 cubic feet, 28 cents per 100 cubic feet; next 7,000 cubic feet, 23 cents per 100 cubic feet; next 15,000 cubic feet, 20 cents per 100 cubic feet; next 40,000 cubic feet, 18 cents per 100 cubic feet; over 64,000 cubic feet, 16 cents per 100 cubic feet.<br>Meter rentals from \$2 per annum for ½-inch meters to \$8 for 2-inch meters. Pro rata for larger sizes. | 9 50                         | —   |
| Holliston, . . . .                      | Daily rates: less than 65 cubic feet a day, 30 cents per 100 cubic feet; from 65 to 130 cubic feet daily, 27 cents; from 130 to 390 cubic feet, 23 cents; all over 390 cubic feet, 21 cents.  | 30 00                        | —   |
| Housatonic, . . . .                     | Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.  | 12 00                        | —   |
| Lenox, . . . .                          | 35 cents per 1,000 gallons, . . . .   | 15 00                        | —   |
| Ludlow, . . . .                         | Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.  | 6 00                         | —   |
| Milford, . . . .                        | Monthly rates: first 5,000 cubic feet, 40 cents per 100 cubic feet; all over 5,000 cubic feet, 15 cents per 100 cubic feet.   | 12 00                        | —   |
| Millbury, . . . .                       | 33,333 gallons per year, \$15; over 33,333 gallons per year, 45 cents per 1,000 gallons.  | 15 00                        | —   |

TABLE 1. — *Meter Rates* — Continued.

| COMPANY.                  | Prices.  | Minimum<br>Yearly<br>Charge. | Prompt<br>Pay-<br>ment Dis-<br>counts<br>(Per<br>Cent). |
|---------------------------|--|------------------------------|---|
| Millbury— <i>Con.</i> . . | For large consumers using 2,000 gallons daily, 45 cents per 1,000 gallons; next 2,000 gallons daily, 40 cents per 1,000 gallons; next 2,000 gallons daily, 35 cents per 1,000 gallons; for next 2,000 gallons, 30 cents per 1,000 gallons; all over, 25 cents per 1,000 gallons.   |                              |   |
| Northfield, . . .         | 30 cents per 100 cubic feet to 1,500 feet; second 1,500 feet, 25 cents; third 1,500 feet, 20 cents. For houses occupied by two families supplied through one meter, the same rates are applicable to 2,250 feet instead of 1,500 feet.   | \$9 00 <sup>1</sup>          | —   |
| Northfield Schools, .     | Semiannual rates: first 2,000 cubic feet, \$6; second 2,000 cubic feet, 25 cents per 100 cubic feet; third 2,000 cubic feet, 20 cents per 100 cubic feet; fourth 2,000 cubic feet, 15 cents per 100 cubic feet; all over 8,000 cubic feet, 10 cents per 100 cubic feet.  | 12 00                        | —   |
| Norton, . . .             | 33½ cents per 100 cubic feet, . . .  | 15 00                        | —   |
| Oxford, . . .             | Semiannual rates: first 25,000 gallons, 30 cents per 1,000 gallons; next 25,000 gallons, 25 cents per 1,000 gallons; next 25,000 gallons, 22½ cents per 1,000 gallons; next 25,000 gallons, 20 cents per 1,000 gallons; next 25,000 gallons, 17½ cents per 1,000 gallons; next 25,000 gallons, 15 cents per 1,000 gallons; next 25,000 gallons, 12½ cents per 1,000 gallons; all in excess of 175,000 gallons, 10 cents per 1,000 gallons. | 14 00                        | —   |
| Salisbury, . . .          | For large takers, 40 cents per 1,000 gallons. Water not sold by meter for private houses.  | 10 00                        | —   |
| Sheffield, . . .          | Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; for all over 5,000 cubic feet, 10 cents per 100 cubic feet.  | —                            | —   |
| Southbridge, . . .        | Rates per quarter: first 5,000 cubic feet, 20 cents per 100 cubic feet; next 5,000 cubic feet, 15 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; next 10,000 cubic feet, 9 cents per 100 cubic feet; over 25,000 cubic feet, 6 cents per 100 cubic feet.<br>Public hydrants, \$35 per year; watering trough, \$50. Drinking fountain, \$6.  | 8 00                         | —   |
| South Egremont, . .       | Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; over 5,000 cubic feet, 10 cents per 100 cubic feet.  | —                            | —   |
| Stockbridge, . . .        | ¾-inch meter, one faucet, \$15 for 6,000 cubic feet or less, per year; ¾-inch meter, more than one faucet, \$18 for 6,000 cubic feet or less, per year; ¾-inch meter, \$21 for 6,000 cubic feet or less, per year; 1-inch meter, \$24 for 6,000 cubic feet or less, per year; 1½-inch meter, \$30 for 6,000 cubic feet or less, per year; 2-inch   | 15 00                        | —   |

<sup>1</sup> Minimum yearly charge for houses occupied by two families, \$13.50.

TABLE 1. — *Meter Rates* — Concluded.

| COMPANY.                  | Prices.  | Minimum<br>Yearly<br>Charge. | Prompt<br>Pay-<br>ment Dis-<br>counts<br>(Per<br>Cent). |
|---------------------------|--|------------------------------|---|
| Stockbridge — <i>Con.</i> | meter, \$42 for 6,000 cubic feet or less, per year; in excess of 6,000 and less than 40,000 cubic feet, 30 cents per 100 cubic feet; in excess of 40,000 and less than 100,000 cubic feet, 25 cents per 100 cubic feet; in excess of 100,000 cubic feet, 15 cents per 100 cubic feet.  |                              | .   |
| Wannacomet (Nantucket).   | 25 cents per 100 cubic feet, . . .   | \$8 00                       | —   |
| Westford, . . .           | 20 cents per 100 cubic feet, . . .   | 10 00                        | —   |
| Westwood, . . .           | 35 cents per 100 cubic feet, . . .   | 20 00                        | —   |
| Williamstown, . . .       | Rates per quarter: first 4,000 cubic feet, 27 cents per 100 cubic feet; next 6,000 cubic feet, 20 cents per 100 cubic feet; next 40,000 cubic feet, 15 cents per 100 cubic feet; next 100,000 cubic feet, 8 cents per 100 cubic feet; all over 150,000 cubic feet, 6 cents per 100 cubic feet. For residential purposes consumer guarantees minimum quarterly consumption equivalent to \$2 for each dwelling, or \$1.50 for each tenement, and in addition thereto \$1 for each water-closet and 50 cents for each bathtub. For commercial purposes consumer guarantees a quarterly consumption based on size of meter installed: $\frac{3}{4}$ -inch meter and under, \$3 per quarter; $\frac{1}{2}$ -inch meter, \$6; 1-inch meter, \$12; and for each additional $\frac{1}{2}$ -inch in meter size, \$6 per quarter. | 8 00                         | 5 <sup>1</sup>  |

<sup>1</sup> Fine for overdue payment.

TABLE 2. — *Fixture and Other Similar Rates.*

| COMPANY.                      | DWELLING HOUSES. |                            |          |                  |                   |                  |           |                  |          |                  | PRIVATE STABLES. |              |                            |         |  |
|-------------------------------|------------------|----------------------------|----------|------------------|-------------------|------------------|-----------|------------------|----------|------------------|------------------|--------------|----------------------------|---------|--|
|                               | Minimum.         | One Family.                | FAUCETS. |                  | WATER-CLOSETS.    |                  | BATHTUBS. |                  | URINALS. |                  | Laundry Tubs.    | Hose.        | Two or More Families Each. | HORSES. |  |
|                               |                  |                            | First.   | Each Additional. | First.            | Each Additional. | First.    | Each Additional. | First.   | Each Additional. |                  |              |                            |         |  |
| Ashfield, <sup>1</sup>        | -                | \$6 00                     | -        | -                | \$3 00            | \$2 00           | \$3 00    | \$2 00           | \$2 00   | -                | -                | \$5 00       | \$3 00                     | \$0 50  |  |
| Auburn, <sup>2</sup>          | -                | 21 00                      | -        | -                | -                 | -                | -         | -                | -        | -                | -                | -            | 12 00                      | 4 00    |  |
| Barnstable, <sup>3</sup>      | -                | \$12 00                    | \$12 00  | \$3 00           | 5 00              | 3 00             | 5 00      | 3 00             | 3 00     | -                | \$3 00           | 6 00         | 5 00                       | 2 00    |  |
| Berkshire (Lee), <sup>4</sup> | -                | 7 50                       | 7 50     | -                | 2 50              | 2 00             | 2 50      | 2 00             | 2 50     | 2 00             | -                | 2 00 to 5 00 | 4 00                       | 2 50    |  |
| Brant Rock (Marshfield),      | -                | 12 00 <sup>5</sup>         | -        | 12 00            | 6 00              | 4 00             | 6 00      | 3 00             | -        | -                | -                | 10 00        | 6 00                       | 3 00    |  |
| Bridgewater,                  | -                | -                          | 10 00    | 2 00             | 6 00 <sup>6</sup> | 3 00             | 6 00      | 3 00             | 4 00     | 2 00             | -                | -            | 6 00                       | 3 00    |  |
| Cheshire, <sup>7</sup>        | -                | 7 00 <sup>8</sup> to 12 00 | -        | -                | 5 00              | -                | 3 00      | -                | -        | -                | -                | 5 00         | 2 00                       | 1 00    |  |
| Cohasset, <sup>9</sup>        | -                | 12 00                      | -        | -                | 7 00              | 4 00             | 7 00      | 4 00             | -        | -                | -                | 8 00         | 7 00                       | 2 00    |  |

<sup>1</sup> Rotary sprinklers, \$3; heating by steam or hot water, \$1.50; 16 hydrants for \$250.<sup>2</sup> All in excess of 24,000 gallons at meter rates; 10 h. p. boiler and under, \$12 for 24,000 gallons; building purposes, 70 cents per 1,000 gallons. Minimum charge, \$5.<sup>3</sup> Dwelling house, occupied by two or more families, 1 faucet for all, each family, \$7.<sup>4</sup> Drug stores, \$10; soda fountains, \$6.25 for six months; beer pumps, \$10; two or more families supplied by the same faucet, each family, 5; water-closets in blocks, when used in common, each room, \$1.25, but no closet less than \$5.<sup>5</sup> For season; for garage, \$6. Cottage with kitchen sink, 1 set tub, 1 bath, 1 toilet, 1 lavatory, \$25.<sup>6</sup> When used by more than one family, each family, \$4.<sup>7</sup> Drug stores, \$10; private fountains, \$8 to \$12; private garden hydrants, \$5.<sup>8</sup> Graded according to assessed value from \$800 and under \$2,000 and over.<sup>9</sup> Lawn sprinklers, \$5; automobile, \$4; each additional automobile, \$3.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

| COMPANY.  | DWELLING HOUSES. |             |          |                  |                |                  |           |                  |          |                  |               |        | PRIVATE STABLES.           |         |                  |
|---|------------------|-------------|----------|------------------|----------------|------------------|-----------|------------------|----------|------------------|---------------|--------|----------------------------|---------|------------------|
|   | Minimum.         | One Family. | FAUCETS. |                  | WATER-CLOSETS. |                  | BATHTUBS. |                  | URINALS. |                  | Laundry Tubs. | Hose.  | Two or More Families Each. | HORSES. |                  |
|   |                  |             | First.   | Each Additional. | First.         | Each Additional. | First.    | Each Additional. | First.   | Each Additional. |               |        |                            | First.  | Each Additional. |
| Cottage City (Oak Bluffs), <sup>1</sup> . . . . . | \$10 00          | -           | \$10 00  | \$2 50           | \$5 00         | \$3 00           | \$6 00    | \$3 00           | \$2 50   | \$2 50           | \$2 50        | \$8 00 | \$8 00                     | \$6 00  | \$3 00           |
| East Mountain (West Stockbridge), . . . . .       | 14 00            | -           | -        | -                | 3 00           | -                | 3 00      | -                | -        | -                | 2 00          | -      | -                          | -       | -                |
| Edgartown, <sup>2</sup> . . . . .                 | 10 00            | -           | 10 00    | 2 50             | 6 00           | 4 00             | 3 50      | -                | -        | -                | 2 00          | 7 00   | -                          | -       | -                |
| Grafton, <sup>3</sup> . . . . .                   | 10 00            | -           | 10 00    | 2 50             | 6 50           | 4 00             | 6 50      | 4 00             | -        | -                | -             | 7 50   | 10 00                      | 6 00    | 3 00             |
| Hill (Stockbridge), <sup>4</sup> . . . . .        | 10 00            | -           | 10 00    | 2 00             | 5 00           | 4 00             | 5 00      | 4 00             | -        | -                | -             | 6 00   | -                          | 5 00    | 3 00             |
| Hingham, . . . . .                                | 9 50             | \$9 50      | -        | -                | 5 00           | 2 50             | 5 00      | 2 50             | 3 00     | 3 00             | -             | 6 00   | -                          | 6 00    | 1 25             |
| Holliston, <sup>5</sup> . . . . .                 | 12 00            | -           | 12 00    | 4 00             | 6 00           | 4 00             | 6 00      | 4 00             | 4 00     | 4 00             | -             | 7 00   | -                          | 5 00    | 2 00             |
| Housatonic, <sup>6</sup> . . . . .                | -                | -           | 8 00     | 2 00             | 4 00           | 2 00             | 4 00      | 2 00             | 2 00     | 1 00             | -             | 4 00   | 8 00                       | 4 00    | 2 00             |
| Humarock Beach (Seituate), <sup>7</sup> . . . . . | 17 16            | 17 16       | -        | -                | 8 58           | 4 29             | 7 15      | 4 40             | -        | -                | -             | 7 15   | -                          | 8 58    | 2 86             |
| Milford, . . . . .                                | 8 00             | -           | 8 00     | 2 00             | 6 00           | 6 00             | 4 00      | 3 00             | 6 00     | -                | 2 00          | 6 00   | -                          | 5 00    | 1 00             |
| Millbury, . . . . .                               | 10 00            | -           | 10 00    | 2 00             | -              | -                | -         | -                | -        | -                | -             | -      | -                          | -       | -                |
| Mountain Spring (Southampton), . . . . .          | -                | 8 00        | -        | -                | 3 00           | 3 00             | 2 00      | 2 00             | -        | -                | -             | -      | 6 00                       | 2 00    | 1 00             |



|  |       |       |       |      |      |      |      |      |      |      |       |      |
|--|-------|-------|-------|------|------|------|------|------|------|------|-------|------|
| Northfield, . . . . .                      | 9 00  | 9 00  | -     | -    | -    | -    | -    | -    | 5 00 | -    | 1 50  | 1 50 |
| Northfield Schools, <sup>8</sup> . . . . . | -     | -     | -     | -    | -    | -    | -    | -    | -    | -    | -     | -    |
| Norton, <sup>9</sup> . . . . .             | 15 00 | -     | 15 00 | 2 00 | 5 00 | 3 00 | 5 00 | 3 00 | 2 00 | 5 00 | 10 00 | 5 00 |
| Onset (Wareham), . . . . .                 | 8 00  | -     | 8 00  | 2 00 | 5 00 | -    | 5 00 | -    | 2 00 | 6 00 | -     | 2 00 |
| Oxford, <sup>10</sup> . . . . .            | 14 00 | 14 00 | -     | -    | 7 00 | -    | -    | -    | -    | -    | 8 40  | 2 80 |
| Riverside (Gill), . . . . .                | -     | -     | 10 00 | 2 00 | 2 00 | -    | 2 00 | -    | -    | 1 00 | -     | 2 00 |

<sup>1</sup> Bakeries, billiard rooms, bowling alleys and skating rinks, \$12 for first faucet, \$3 each additional; candy manufacturers and photograph galleries, \$12 for first faucet, \$2.50 each additional; tumbler washer, \$3; water-closets in schools, \$12 for first, \$3 each additional; urinals, \$3; where both water-closet and bathroom are used, \$10 for both; where two or more tenants are supplied by one faucet, each tenant, \$3; water-closets and bathtubs used by two or more tenants, each \$5; where two tenants in offices or stores are supplied by one faucet, each \$6; where more than two are supplied, each \$5; greenhouses, 1,000 square feet or less, \$15, each additional 100 square feet, \$1.50; fountains, \$6 up; public baths, \$12 for each tub, \$12 for each water-closet and \$5 for each urinal; for private garage, \$10; for washing cars with hose, \$3 for each car.

<sup>2</sup> Ornamental fountains, \$4 to \$8; 2 boilers, \$6 per h. p.; automatic sprinklers, \$10 per 100; two or more families using one faucet, each \$6; water-closets and bathtubs used by more than one family, each family, \$3; where one family uses both water-closet and bathtub, for both, \$8; one set tub, used by one family, \$2; more than one family, each family, \$2; each additional set tub, \$1.

<sup>3</sup> All rates increased 30 per cent in 1918, also 30 per cent more in 1920. When a house is occupied by four or more families, and but one faucet is used for all, one faucet only being used for all, each family, \$7.50; when a house is occupied by four or more families, and but one faucet is used for all, for each family, \$6.25; when bathtubs or water-closets are used by more than one family, for each family, \$5. Private families, not over 12, may commute dwelling-house rates for \$30, and for each person in excess of 12, \$2.50.

<sup>4</sup> Automobile, \$10.

<sup>5</sup> Full plumbed house, with 1 kitchen faucet, 1 bathtub, 1 water-closet, 1 lavatory, 1 lawn hose, \$30 a year.

<sup>6</sup> Engines, \$5 per h. p. and under to \$1.50 per h. p. for 40 h. p. and over; mills, water-closets or urinals, each employee, 75 cents; without water-closets or urinals, each employee, 50 cents; two or more families supplied by one faucet, each family, \$6; water-closets and bathtubs used by more than one family, each family, \$3; water-closets in blocks, when used in common, each office and room, \$1, but not less than \$4 for each water-closet; water-closets without self-closing flush, \$10; where water is carried by hand for stables, half rates; automatic sprinklers, \$10 per 100.

<sup>7</sup> Season, April to October 31. Each shower, \$5.72; garage (2 vehicles), \$5.72.

<sup>8</sup> Summer residents, \$4 to \$15 per season.

<sup>9</sup> Two or more families supplied by one faucet, each family, \$11; maximum rate for single family, \$25; hydrant contract, \$3,850, includes service for drinking fountains, schools, etc.; special contracts from \$125 to \$1,500 per year.

<sup>10</sup> Garage, \$7; street sprinkling, 42 cents per 1,000 gallons; mills and shops at dwelling-house rates; boilers, 10 h. p. and under, \$7 for 25,000 gallons; automatic sprinkler system, \$42 to accommodate up to 300 sprinklers, all additional, \$14 per hundred; building purposes, 42 cents per 1,000 gallons.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

| COMPANY.                     | DWELLING HOUSES. |             |          |                  |                |                  |           |                  |          |                  |               |                | PRIVATE STABLES.           |         |        |
|------------------------------|------------------|-------------|----------|------------------|----------------|------------------|-----------|------------------|----------|------------------|---------------|----------------|----------------------------|---------|--------|
|                              | Minimum.         | One Family. | FAUCETS. |                  | WATER-CLOSETS. |                  | BATHTUBS. |                  | URINALS. |                  | Laundry Tubs. | Hose.          | Two or More Families Each. | HORSES. |        |
|                              |                  |             | First.   | Each Additional. | First.         | Each Additional. | First.    | Each Additional. | First.   | Each Additional. |               |                |                            |         |        |
| Salisbury, <sup>1</sup>      | \$14 00          | -           | \$14 00  | \$2 00           | \$7 00         | \$2 00           | \$5 00    | \$2 00           | \$7 00   | \$2 00           | \$2 00        | \$5 00         | -                          | \$5 00  | \$2 00 |
| Scituate,                    | 15 00            | -           | 15 00    | -                | 8 00           | 4 20             | 7 00      | 4 20             | -        | -                | -             | 11 00          | -                          | 8 40    | 2 50   |
| Sheffield, <sup>2</sup>      | -                | \$12 00     | -        | -                | 6 00           | 4 50             | 6 00      | 4 75             | -        | -                | -             | 6 00           | \$10 00                    | 6 00    | 1 75   |
| South Egremont, <sup>3</sup> | -                | 12 00       | -        | -                | 6 00           | 4 75             | 6 00      | 4 75             | -        | -                | -             | 7 25           | -                          | 3 50    | 1 75   |
| Stockbridge, <sup>4</sup>    | -                | -           | 12 00    | 3 00             | 6 00           | 5 00             | 6 00      | 5 00             | 6 00     | 5 00             | -             | 10 00          | 10 00                      | 10 00   | 6 00   |
| Sunderland, <sup>5</sup>     | 10 00            | 10 00       | -        | -                | 1 00           | -                | 1 00      | -                | -        | -                | -             | 3 00           | -                          | -       | -      |
| Wannacomet (Nantucket),      | 8 00             | 8 00        | -        | -                | 5 00           | 2 50             | 5 00      | 2 50             | -        | -                | -             | - <sup>5</sup> | 8 00                       | 8 00    | 1 00   |
| Westford, <sup>6</sup>       | 10 00            | -           | 10 00    | 3 00             | 5 00           | 5 00             | 5 00      | 3 00             | 3 00     | 3 00             | 3 00          | 5 00           | -                          | 5 00    | 2 00   |
| Westhampton,                 | -                | 6 00        | -        | -                | 2 00           | -                | 2 00      | -                | -        | -                | -             | 1 50           | -                          | 1 00    | 1 00   |

<sup>1</sup> When yearly charge for private house at schedule rates amounts to over \$25, discount of 25 per cent on all charges above \$25; automobiles, \$3 for first, \$2 for each additional. When house is occupied by two or more families, 50 per cent will be added for each additional family to amount paid for a single family.

<sup>2</sup> Drug stores, \$10; bakeries, \$12; laundries, \$10 to \$20; two or more families supplied by one faucet, each family, \$10; water-closets used by more than one family, each family, \$4.50; hotels and boarding houses, \$25 and up; offices and rooms in blocks, each, \$6. Family of less than 3 persons, \$9.

<sup>3</sup> One family of less than three, \$9.50.

<sup>4</sup> Two or more families supplied by one faucet, each family, \$10; water-closets and bathtubs used by more than one family, each family, \$5; stores and offices, for each additional faucet, \$4; automobile, \$16; each additional, \$2.

<sup>5</sup> Hose, \$1.50 to \$5 per month, according to hours of use; one water-closet for each family, for each closet, \$4. Discount of 20 per cent on rates for less than six months' consecutive use, provided it does not bring rate below \$8.

<sup>6</sup> Water-closets, without self-closing apparatus, each \$10.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

| COMPANY.   | PRIVATE STABLES—CON. |                       | LIVERY STABLES.      |         |                       | HOTELS AND BOARDING HOUSES. |                       |                |                       |          |                       | RESTAURANTS. |                       | OFFICES AND STORES. |         |
|--|----------------------|-----------------------|----------------------|---------|-----------------------|-----------------------------|-----------------------|----------------|-----------------------|----------|-----------------------|--------------|-----------------------|---------------------|---------|
|  | COWS OR NEAT CATTLE. |                       | HORSES.              |         |                       | FAUCETS.                    |                       | WATER-CLOSETS. |                       | URINALS. |                       | BATHTUBS.    |                       | Offices.            | Stores. |
|  | First.               | Each Addi-<br>tional. | Number al-<br>lowed. | Price.  | Each Addi-<br>tional. | First.                      | Each Addi-<br>tional. | First.         | Each Addi-<br>tional. | First.   | Each Addi-<br>tional. | First.       | Each Addi-<br>tional. |                     |         |
| Ashfield, . . . . .                              | \$3 00               | \$0 50                | -                    | -       | -                     | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | -                   | -       |
| Auburn, . . . . .                                | 12 00                | 4 00                  | -                    | \$25 00 | -                     | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | -                   | \$10 00 |
| Barnstable, . . . . .                            | 2 00                 | 1 00                  | 5                    | 3 00    | -                     | \$12 00 <sup>2</sup>        | \$3 00                | \$8 00         | \$3 00                | -        | -                     | \$10 00      | -                     | -                   | -       |
|  |                      |                       | 10                   | 2 00    | \$1 00                | 15 00 <sup>3</sup>          | 3 00                  | 10 00          | 10 00                 | \$5 00   | \$5 00                | 10 00        | \$10 00               | -                   | -       |
| Berkshire (Lee), . . . . .                       | 2 50                 | 2 50                  | 1                    | 2 00    | 1 50 <sup>4</sup>     | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | \$5 00              | 6 25    |
| Brant Rock (Marshfield), . . . . .               | -                    | -                     | -                    | -       | -                     | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | -                   | -       |
| Bridgewater, . . . . .                           | 2 00                 | 1 00                  | -                    | -       | -                     | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | 6 00                | 6 00    |
| Cheshire, . . . . .                              | 1 00                 | 50                    | -                    | -       | -                     | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | 7 00                | 7 00    |
| Cohasset, . . . . .                              | 1 00                 | 1 00                  | -                    | -       | -                     | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | -                   | -       |
| Cottage City (Oak Bluffs), . . . . .             | 2 50                 | 2 50                  | -                    | 4 00    | 4 00                  | 15 00 <sup>5</sup>          | 4 00                  | 12 00          | 4 00                  | 4 00     | 4 00                  | 12 00        | 4 00                  | 10 00               | 10 00   |
| East Mountain (West Stock-<br>bridge), . . . . . | 1 00                 | 1 00                  | -                    | 2 00    | 2 00                  | -                           | -                     | -              | -                     | -        | -                     | -            | -                     | -                   | -       |

<sup>1</sup> Same rate as dwelling houses.<sup>2</sup> Boarding houses, 10 or more persons.<sup>3</sup> Hotels.<sup>4</sup> Each additional over 10, 50 cents.<sup>5</sup> Hotels: \$1 additional for each bed.



|                           |         |                |      |                     |      |       |       |      |      |       |       |                     |       |       |
|---------------------------|---------|----------------|------|---------------------|------|-------|-------|------|------|-------|-------|---------------------|-------|-------|
| Norton, . . . . .         | 5       | 15 00          | -    | 17 00 <sup>9</sup>  | 3 00 | 8 00  | 3 00  | -    | -    | 10 00 | -     | 20 00               | 15 00 | 15 00 |
| Onset (Wareham), . . . .  | 10      | 25 00          | 1 00 | 20 00 <sup>10</sup> | 3 00 | 10 00 | 10 00 | 5 00 | 5 00 | 10 00 | 10 00 | -                   | -     | -     |
| Oxford, . . . . .         | -       | -              | -    | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | -     | -     |
| Riverside (Gill), . . . . | -       | 16 80          | -    | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | 14 00 | 7 00  |
| Salisbury, . . . . .      | -       | -              | -    | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | -     | -     |
| Scituate, . . . . .       | 1       | 5 00           | 2 00 | 14 00 <sup>11</sup> | 2 00 | 7 00  | 2 00  | 7 00 | 2 00 | 5 00  | 2 00  | -                   | 14 00 | 14 00 |
| Sheffield, . . . . .      | -       | -              | -    | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | -     | -     |
| South Egremont, . . . .   | -       | -              | -    | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | -     | 7 25  |
| Stockbridge, . . . . .    | -       | 3 00           | 3 00 | -                   | -    | -     | -     | -    | -    | -     | -     | 6 00<br>to<br>25 00 | 7 50  | 7 50  |
| Sunderland, . . . . .     | -       | -              | -    | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | -     | -     |
| Wannacomet (Nantucket), . | -       | -              | -    | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | 8 00  | 8 00  |
| Westford, . . . . .       | 5<br>10 | 15 00<br>25 00 | 1 00 | 11 00               | 4 00 | 6 00  | 6 00  | 4 00 | 4 00 | 6 00  | 4 00  | -                   | -     | -     |
| Westhampton, . . . . .    | 1       | 1 00           | 1 00 | -                   | -    | -     | -     | -    | -    | -     | -     | -                   | -     | -     |

- <sup>1</sup> Boarding houses; 50 cents additional for each bed.  
<sup>2</sup> Two tenants supplied by same faucet, \$5 each; more than two, \$4 each.  
<sup>3</sup> Hotels: \$1 additional for each bed.  
<sup>4</sup> Truck and cart stables, each horse, \$2, provided no stable shall be charged less than \$0.  
<sup>5</sup> For automobile.  
<sup>6</sup> For 12 sleeping rooms or less; \$1.75 each additional.  
<sup>7</sup> Each regular boarder, 75 cents extra; each table boarder, 50 cents extra.  
<sup>8</sup> Yearly charge to hotel.  
<sup>9</sup> Boarding houses, 10 or more persons.  
<sup>10</sup> Hotels; bakeries, \$15.  
<sup>11</sup> \$1 additional for each sleeping room which has no running water.  
<sup>12</sup> Automobiles, \$4; \$15 for lawn sprinklers used not over 1 hour per day.





TABLE 2. — *Fixture and Other Similar Rates* — Concluded.

| COMPANY.                           | OFFICES AND STORES — Con. |                 |                  |                | BARBER SHOPS. |                  | BUILDING PURPOSES.           |                          |                       |                 | HYDRANTS.          |          | Watering Troughs. | Drinking Fountains. | Prompt Payment Discounts (Per Cent). |
|------------------------------------|---------------------------|-----------------|------------------|----------------|---------------|------------------|------------------------------|--------------------------|-----------------------|-----------------|--------------------|----------|-------------------|---------------------|--------------------------------------|
|                                    | Meat Markets.             | Fish Markets.   | Saloons or Bars. | Water-closets. | First.        | Each Additional. | Each Cask of Lime or Cement. | Ordinary Frame Building. | Large Frame Building. | Brick Dwelling. | Public.            | Private. |                   |                     |                                      |
|                                    |                           |                 |                  |                |               |                  |                              |                          |                       |                 |                    |          |                   |                     |                                      |
| Stockbridge, . . . . .             | \$6 00 to 25 00           | \$6 00 to 25 00 | \$6 00 to 25 00  | \$6 00         | 1             | 1                | \$0 15                       | 1                        | 1                     | 1               | \$25 00            | 1        | \$50 00           | 1                   | 1                                    |
| Sunderland, . . . . .              | 1                         | 1               | 1                | 1              | 1             | 1                | 1                            | 1                        | 1                     | 1               | 40 00              | 1        | 24 00             | Free                | 1                                    |
| Wannacommet (Nantucket), . . . . . | 1                         | 1               | 1                | 1              | 1             | 1                | 1                            | 1                        | 1                     | 1               | 28 92 <sup>1</sup> | 1        | 75 00             | 1                   | 1                                    |
| Westford, . . . . .                | 1                         | 1               | 1                | 1              | 1             | 1                | 1                            | 1                        | 1                     | 1               | 40 00              | \$15 00  | 10 00             | 1                   | 1                                    |
| Westhampton, . . . . .             | 1                         | 1               | 1                | 1              | 1             | 1                | 1                            | 1                        | 1                     | 1               | 1                  | 1        | 10 00             | 1                   | 5 <sup>2</sup>                       |

<sup>1</sup> Contract with town for hydrant service at \$2,450 per annum until 1922.<sup>2</sup> Fine for overdue payment.



### MUNICIPAL OWNERSHIP.

Pages 112 to 124 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1921. The pages following contain abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 125) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section relating to municipal plants in actual operation (pages 126 to 144) sets forth certain general financial and physical data relative to the plants from the returns made to the Department for the fiscal year 1920. Appendix H contains detailed statistics relative to the municipal plants, compiled from the annual returns for the fiscal year 1920.

*Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921.*

|                            | Votes favorable to Acceptance of<br>Municipal Ownership Act. |      |          | Votes against<br>Acceptance<br>of Municipal<br>Ownership Act. | Remarks.  |
|----------------------------|--|------|----------|---|---|
| Arlington, . . .           | Dec. 29, 1894  | -    | -        | May 13, 1895  | Investigating committee report in 1895.   |
| Ashburnham, . .            | Aug. 27, 1907  | Oct. | 29, 1907 | -   | Votes favorable to acquiring an electric lighting system were 52 to 4 and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.  |
| Ayer, . . .                | Nov. 15, 1897  | -    | -        | April 4, 1898   | -   |
| Belmont, . . .             | March 2, 1896  | Aug. | 20, 1896 | -   | Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.   |
| Beverly, . . .             | -  | -    | -        | -   | Adverse committee report in 1897. Board of aldermen voted, Dec. 13, 1917, that city solicitor introduce a bill into next Legislature that city establish and maintain own plant.  |
| BillERICA, . . .           | Aug. 6, 1901   | -    | -        | Oct. 15, 1901   | -   |
| Boston, <sup>1</sup> . . . | Jan. 5-9, 1905   | -    | -        | Feb. 8, 1906  | -   |
| Boylston, . . .            | March 4, 1912  | June | 24, 1912 | { April 17, 1911<br>May 15, 1911                              | Proposition in 1911 was lost for lack of requisite two-thirds, votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant, votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912. |
| Braintree, . . .           | Aug. 25, 1891  | Oct. | 29, 1891 | -   | Plant for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.  |

|                         |   |   |                                    |                                    |          |   |   |  |
|-------------------------|---|---|------------------------------------|------------------------------------|----------|---|---|--|
| Brockton, <sup>1</sup>  | . | . | { Dec. 30, 1892<br>Dec. 29, 1916 } | Nov.                               | 9, 1893  | - | - | Proposition rejected by the voters at annual election in December, 1893.   |
| Brookline,              | . | . | -                                  | -                                  | -        | - | - | Votes favorable to acquiring an electric lighting plant. February, 1918, joint committee from board of aldermen and common council appointed to confer on question of acquiring a plant. |
| Cambridge, <sup>1</sup> | . | . | Nov. 23, 1893                      | { Dec. 12, 1894<br>Dec. 31, 1895 } | -        | - | - | Adverse committee report accepted in 1891.   |
| Canton,                 | . | . | -                                  | -                                  | -        | - | - | City council refused to submit question to voters, 1893.   |
| Chicopee, <sup>1</sup>  | . | . | Nov. 30, 1891                      | Dec.                               | 16, 1892 | - | - | Proposition rejected by the voters in 1896. Adverse committee report in 1906.  |
| Clinton,                | . | . | July 14, 1908                      | -                                  | -        | - | - | Investigating committee appointed in 1897.   |
| Concord,                | . | . | March 30, 1896                     | March 29, 1897                     | -        | - | - | Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.  |
| Dana,                   | . | . | Aug. 7, 1918                       | Oct. 10, 1918                      | -        | - | - | Favorable vote was 223 to 27. No vote taken in 1909.   |
| Danvers,                | . | . | -                                  | -                                  | -        | - | - | Electric plant built and put in operation in January, 1900.  |
| Dedham,                 | . | . | -                                  | -                                  | -        | - | - | First vote: yes, 33; no, 3. Second vote: yes, 46; no, 22. Electric plant built and commenced to operate Jan. 23, 1919.   |
| Dighton,                | . | . | -                                  | -                                  | -        | - | - | Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.  |
|                         | . | . | -                                  | -                                  | -        | - | - | Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.  |
|                         | . | . | -                                  | -                                  | -        | - | - | Investigating committee appointed March 5, 1917, and certain recommendations for a distributing system.  |

<sup>1</sup> The votes stated were passed by the city council.

*Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.*

|                                    | Votes favorable to Acceptance of<br>Municipal Ownership Act. |   | Votes against<br>Acceptance<br>of Municipal<br>Ownership Act. |     | Remarks.   |
|------------------------------------|--|---|---|-----|--|
| Easthampton, . . .                 | -  | -   | -   | -   | Board of survey appointed in 1914 to investigate. Reported at the annual meeting in 1915, and all action on their report was postponed.  |
| East Bridgewater, . .              | -  | -   | -   | -   | Investigating committee appointed in 1892. No report.  |
| Erving Electric Light<br>District. | July 2, 1909   | Sept. 3, 1909                                   | -   | -   | District established by Acts of 1909, chapter 496.   |
| Everett, . . .                     | March 1, 1892 <sup>1</sup>                                   | { March 18, 1893 <sup>2</sup><br>Jan. 9, 1894 } | { Jan. 26, 1892 <sup>1</sup> }                                | { } | Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.  |
| Fall River, . . .                  | Dec. 4, 1899 <sup>2</sup>                                    | { July 6, 1903<br>Feb. 1, 1904 }                | Aug. 1, 1904  | { } | Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant. |
| Framingham, . . .                  | -  | -   | March 19, 1912  | -   | Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no.   |
| Georgetown, . . .                  | Jan. 3, 1912   | March 4, 1912                                   | -   | -   | Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.  |
| Groton, . . .                      | April 5, 1909  | July 22, 1909                                   | -   | -   | Plant began operation Nov. 20, 1909.   |

|                                 |   |               |  |   |   |
|---------------------------------|---|---------------|--|---|---|
| Groveland, . . . . .            | Oct. 22, 1906   | Dec. 26, 1906 | -  | - | Plant began operation April 1, 1907.  |
|                                 | { Dec. 8, 1892 <sup>2</sup>                             | -             | Dec. 30, 1891 <sup>2</sup>                   | - |   |
| Haverhill, . . . . .            | Dec. 23, 1909 <sup>2</sup>                              | June 9, 1910  | { Dec. 6, 1910<br>Dec. 27, 1912 <sup>2</sup> | - | Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4 no. Vote on May 8, 1918, on question of acquiring a gas plant, unanimously adopted. Vote on Aug. 8, 1919, disapproved by the mayor. |
| Hingham, . . . . .              | { May 8, 1918 <sup>2</sup><br>Aug. 8, 1919 <sup>2</sup> | -             | -  | - | Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.  |
|                                 | March 13, 1893  | July 26, 1893 | -  | - |   |
| Holbrook, . . . . .             | Dec. 27, 1920   | -             | -  | - |   |
|                                 | { May 27, 1909  | -             | -  | - |   |
| Holden, . . . . .               | June 20, 1911   | Sept. 5, 1911 | -  | - | Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity, — 147 to 52 and 159 to 35, respectively. New plant installed and put in operation Jan. 26, 1912.   |
| Holyoke, <sup>2</sup> . . . . . | Dec. 15, 1896   | Jan. 5, 1897  | -  | - | Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plants taken under decree of the court on Dec. 15, 1902.                                      |

<sup>1</sup> This vote by the town before chartered as a city.<sup>2</sup> The votes stated were passed by the city council.

*Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.*

|                   | Votes favorable to Acceptance of<br>Municipal Ownership Act. |          |       |          | Votes against<br>Acceptance<br>of Municipal<br>Ownership Act. |          | Remarks.   |
|-------------------|--|----------|-------|----------|---|----------|--|
| Hopkinton, . . .  | -  | -        | -     | -        | -   | -        | Investigating committee chosen in 1906. Committee re-<br>ported Aug. 2, 1906, and town voted to make a ten-year<br>street-lighting contract with Edison company of Boston.   |
| Hudson, . . .     | July   | 1, 1891  | Sept. | 2, 1891  | -   | -        | Adverse committee reports adopted Nov. 11, 1891, and<br>March 15, 1892. Town required by decree of court<br>(1896) to take plant of existing company; possession<br>taken Jan. 15, 1897. New plant put in operation Aug. 8,<br>1897.   |
| Hull, . . .       | June   | 28, 1894 | Oct.  | 6, 1894  | -   | -        | Electric plant of local company bought Oct. 15, 1894.<br>Jan. 1, 1916, began purchase of all electricity of Wey-<br>mouth Light and Power Company.   |
| Ipswich, . . .    | May  | 27, 1901 | Sept. | 23, 1901 | -   | -        | Electric light plant built in 1903.  |
| Lawrence, 1 . . . | -  | -        | -     | -        | April   | 3, 1905  | Investigating committees appointed in 1893, 1897 and 1898.   |
| Leominster, . . . | -  | -        | -     | -        | April   | 12, 1905 | -  |
| Lexington, . . .  | -  | -        | -     | -        | Nov.  | 7, 1899  | Investigating committee appointed in 1893.   |
| Littleton, . . .  | Sept.  | 5, 1911  | Nov.  | 6, 1911  | -   | -        | First vote on accepting provisions of chapter 34, R. L.,<br>relative to municipal lighting, was 101 yes to 8 no.<br>Second vote on acquiring a plant for the manufacture<br>and distribution of electricity was 78 yes to 3 no. Plant<br>began operations on Sept. 14, 1912. |
| Lowell, . . .     | -  | -        | -     | -        | -   | -        | Subject referred to a committee in 1906.   |

|                           |   |   |                                     |          |          |          |                                  |   |   |
|---------------------------|---|---|-------------------------------------|----------|----------|----------|----------------------------------|---|---|
| Lunenburg,                | . | . | Feb.                                | 12, 1914 | April    | 23, 1914 | -                                | - | Votes favorable were 70 to 2 and 109 to 3, respectively. Plant began operating on Sept. 28, 1914. March 3, 1919, vote passed, 51 in affirmative, 25 in negative, to dispose of the municipal light plant. March 1, 1920, vote passed, —79 yes, 9 no — to dispose of plant. May 31, 1920, plant was sold to the Fitchburg Gas and Electric Light Co. |
| Malden, <sup>1</sup>      | . | . | -                                   | -        | -        | -        | -                                | - | Proposition for investigating committee lost, Oct. 15, 1891.  |
| Manchester,               | . | . | July                                | 28, 1902 | -        | -        | { Oct. 13, 1902<br>July 22, 1908 | - | Investigating committee appointed in 1893. Report made with no recommendations.<br>Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute required a two-thirds vote.  |
| Mansfield,                | . | . | July                                | 17, 1901 | Oct.     | 16, 1901 | -                                | - | Electric light plant built in 1903-04.  |
| Marblehead,               | . | . | June                                | 22, 1891 | June     | 15, 1892 | -                                | - | Electric plant constructed in 1894.   |
| Marlborough, <sup>1</sup> | . | . | Jan.                                | 3, 1919  | -        | -        | -                                | - | -   |
| Medford, <sup>1</sup>     | . | . | { April 15, 1893<br>June 13, 1905 } | April    | 30, 1894 | -        | -                                | - | Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued. Sept. 5, 1917, investigation ordered with view to acquisition of property in Medford of Malden & Melrose Gas Light Company.   |
| Melrose,                  | . | . | June                                | 8, 1891  | March    | 21, 1892 | -                                | - | Town refused to authorize bonds for a plant March 28, 1892.   |
| Merrimac,                 | . | . | May                                 | 16, 1903 | Jan.     | 30, 1904 | -                                | - | Began to operate new electric plant in 1904.  |
| Methuen,                  | . | . | -                                   | -        | -        | -        | March 19, 1898                   | - | Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895. Investigating committee appointed Jan. 5, 1919.   |

<sup>1</sup> The votes stated were passed by the city council.

*Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.*

|   | Votes favorable to Acceptance of<br>Municipal Ownership Act. |               | Votes against<br>Acceptance<br>of Municipal<br>Ownership Act. | Remarks.  |
|---|--|---------------|---|---|
| Middleborough, . .                      | March 25, 1893   | Oct. 28, 1893 | -   | Combined gas and electric plant purchased of local company in 1893.   |
| Middleton, . .                          | Aug. 15, 1913  | Oct. 15, 1913 | -   | Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913.   |
| Milford, . .                            | March 12, 1915   | -             | -   | Voted March 12, 1915, "to see if the town will purchase the Milford Electric Light and Power Company." A committee was appointed to investigate the matter.   |
| Millers Falls Water<br>Supply District. | -  | -             | -   | Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912.  |
| Monson, . .                             | -  | -             | -   | Investigating committee appointed April 3, 1911.  |
| Natick, . .                             | -  | -             | -   | Voted to pass over article in warrant, 1897.  |
| Needham, . .                            | March 7, 1892  | May 31, 1892  | -   | Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made. |
| New Bedford, . .                        | -  | -             | -   | Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.  |
| Newbury, . .                            | May 5, 1919  | -             | July 21, 1919   | Vote on May 5 was yes, 84; no, 24. On July 21, yes, 103; no, 96, being less than the requisite two-thirds.  |



|                             |       |          |       |          |                                    |  |
|-----------------------------|-------|----------|-------|----------|------------------------------------|--|
| Newburyport, <sup>1</sup> . | Jan.  | 9, 1912  | -     | -        | -                                  | Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.  |
| Newton, <sup>1</sup> .      | Dec.  | 4, 1893  | -     | -        | -                                  | Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.  |
| North Adams, .              | -     | -        | -     | -        | -                                  | Adverse committee report in 1906.  |
| North Attleborough, .       | June  | 30, 1891 | April | 16, 1892 | -                                  | Electric plant built in 1894.  |
| Northampton, .              | -     | -        | -     | -        | -                                  | Investigating committee appointed March 2, 1911.   |
| Norwood, .                  | April | 13, 1905 | April | 9, 1906  | -                                  | Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.   |
| Orange, .                   | -     | -        | -     | -        | -                                  | March 4, 1918, a committee appointed to consider matter of municipal electric light and power plant.   |
| Paxton, .                   | May   | 3, 1913  | Aug.  | 2, 1913  | -                                  | Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively. Began operating Feb. 15, 1914.   |
| Peabody, .                  | June  | 18, 1891 | Aug.  | 20, 1891 | -                                  | Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.   |
| Pepperell, .                | -     | -        | -     | -        | -                                  | Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress."   |
| Plymouth, .                 | -     | -        | -     | -        | -                                  | Investigating committee appointed in 1891.   |
| Princeton, .                | July  | 13, 1912 | Sept. | 4, 1912  | { April 30, 1912<br>June 1, 1912 } | On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 19 and 88 to 18, respectively. Plant began operation March 8, 1913. |

<sup>1</sup> The votes stated were passed by the city council.

*Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.*

|                 | Votes favorable to Acceptance of<br>Municipal Ownership Act. |                |   | Votes against<br>Acceptance<br>of Municipal<br>Ownership Act. | Remarks.  |
|-----------------|--|----------------|---|---|---|
| Quincy, . . .   | -  | -              | - | -   | Proposition referred to next city government in 1905.   |
| Reading, . . .  | Oct. 2, 1891   | March 7, 1892  |   | -   | Electric lighting plant built in 1895.  |
| Revere, . . .   | May 15, 1899   | Sept. 11, 1899 |   | -   | Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.                                    |
| Rockland, . . . | -  | -              | - | April 8, 1912   | Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no. |
| Rockport, . . . | -  | -              | - | { June 21, 1898 }<br>{ April 29, 1899 }                       | Investigating committee appointed in 1906.  |
| Rowley, . . .   | Dec. 17, 1909  | Feb. 12, 1910  |   | -   | First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.               |
| Russell, . . .  | Dec. 30, 1919  | March 8, 1920  |   | -   | Began to operate new plant July 1, 1920.  |
| Rutland, . . .  | Nov. 4, 1913   | -              |   | March 30, 1914  | Vote to establish a municipal electric plant, yes, 25; no, 2. Vote to acquire a plant lost March 30, 1914, 41 voting yes and 38 no.   |
| Saugus, . . .   | -  | -              | - | -   | Investigating committee appointed in 1897.  |



*Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Continued.*

|                         | Votes favorable to Acceptance of<br>Municipal Ownership Act. |                                    | Votes against<br>Acceptance<br>of Municipal<br>Ownership Act. |   | Remarks.   |
|-------------------------|--|------------------------------------|---|---|--|
| Stoneham, .             | June 29, 1893  | -                                  | -   | - | Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.  |
| Stoughton, .            | April 12, 1892   | { June 16, 1892<br>June 29, 1893 } | -   | - | Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.  |
| Swampscott, .           | -  | -                                  | -   | - | Subject referred to special committee in 1899.   |
| Taunton, <sup>1</sup> . | Dec. 14, 1895  | Nov. 2, 1896                       | -   | - | Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904. |
| Templeton, .            | March 10, 1906   | May 14, 1906                       | -   | - | Plant constructed and operation begun Jan. 24, 1907.   |
| Wakefield, .            | July 9, 1891   | Aug. 15, 1892                      | -   | - | Combined gas and electric plant of local company taken in 1894, under decree of court.   |
| Walpole, .              | -  | -                                  | -   | - | Investigating committee appointed in 1901.   |
| Waltham, <sup>1</sup> . | Dec. 23, 1895  | -                                  | Dec. 28, 1896   | - | Proposition tabled in city council, 1897.  |
| Warren, .               | -  | -                                  | -   | - | Proposition tabled June 3, 1899.   |

|                     |                |                                    |   |   |   |
|---------------------|----------------|------------------------------------|---|---|---|
| Wellesley, . . .    | March 7, 1892  | June 8, 1892                       | -   | - | Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905. |
| West Boylston, . .  | Oct. 19, 1909  | Dec. 20, 1909                      | -   | - | First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.   |
| Westborough, . .    | -              | -                                  | July 7, 1906  | - | -   |
| Westfield, . . .    | March 8, 1897  | March 1, 1898                      | -   | - | Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.   |
| Weston, . . . .     | -              | -                                  | -   | - | Investigating committee appointed in 1901.  |
| West Springfield, . | Sept. 10, 1895 | { April 6, 1896<br>April 5, 1897 } | April 1, 1900   | { | Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.  |
| Weymouth, . . .     | -              | -                                  | -   | - | Subject indefinitely postponed March 4, 1889.   |
| Whitman, . . . .    | Dec. 30, 1891  | -                                  | { July 13, 1892<br>June 27, 1896<br>March 12, 1900<br>March 4, 1907<br>July 8, 1907 } | - | Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.  |
| Wilmington, . . .   | -              | -                                  | March 16, 1908  | - | Vote relative to acquiring an electric plant was 52 for and 91 against.   |

<sup>1</sup> The votes stated were passed by the city council.

*Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1921 — Concluded.*

|                      | Votes favorable to Acceptance of<br>Municipal Ownership Act. |               |                                    | Votes against<br>Acceptance<br>of Municipal<br>Ownership Act. | Remarks.  |
|----------------------|--|---------------|------------------------------------|---|---|
| Winchester,          | .  | March 6, 1893 | June 22, 1893                      | -   | Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.            |
| Winthrop,            | .  | -             | -                                  | -   |   |
| Woburn, <sup>1</sup> | .  | Dec. 31, 1892 | { Nov. 14, 1893<br>Nov. 20, 1905 } | Oct. 12, 1906   | Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912. |
| Worcester,           | .  | -             | -                                  | -   | Special commission appointed in 1920.   |
| Wrentham,            | .  | June 6, 1907  | March 16, 1908                     | -   |   |

<sup>1</sup> The votes stated were passed by the city council.

**Propositions considered in 1921.**

*Cambridge.* — At a meeting of the city council on January 11 the following order was submitted: "Under authority of chapter 164 of the General Laws of Massachusetts, that the city of Cambridge acquire an electric lighting plant for the manufacture and distribution of electricity for municipal use and for the use of its inhabitants." This order was laid on the table, but, at a meeting of the council on April 12, it was taken from the table and adopted, 10 voting in the affirmative and 4 in the negative. The order was approved by the mayor on April 18.

*Dracut.* — At its annual town meeting on February 7 the town voted to appoint a committee of five citizens to investigate into the feasibility of the town acquiring a site whereon to manufacture electricity, to be used for town purposes and also sold to the inhabitants, the said committee to report at the next annual town meeting.

*Randolph.* — At a town meeting held on January 4 it was voted, 162 in the affirmative and 8 in the negative, "That the town of Randolph acquire by purchase or otherwise a plant for the distribution of electricity for municipal use and for the use of the inhabitants of the town of Randolph in accordance with the provisions of Part 3 of chapter 742 of the Acts of 1914, and any other acts in addition or supplementary thereto."

It was also voted, unanimously, "That, whereas the town of Randolph has voted to acquire a plant for the distribution of electricity for municipal use and for the use of its inhabitants, and whereas there is now an existing privately owned plant, partially within the town of Holbrook, adapted to serve both towns, and whereas the portion of the plant in the town of Randolph could be more advantageously operated if kept joined to the portion of the plant in the town of Holbrook, and whereas the town of Randolph is desirous of entering into an agreement with the town of Holbrook for the joint purchase and maintenance by the two towns of said plant, now then the selectmen are hereby appointed and authorized as a committee for and in behalf of the town of Randolph to act in

conjunction with a similar committee to be appointed by the town of Holbrook in procuring such legislation as may be necessary and proper to authorize the joint purchase, maintenance and operation by said towns of a municipal lighting plant."

*Wakefield.* — At the annual meeting on March 14 it was voted to appoint a committee of seven to consist of the light board and four other citizens to investigate the cost of gas and the possibility of leasing the town's system to any company that can furnish the town with a satisfactory supply of gas or electricity, and that this committee report at the annual town meeting of 1922. It was also voted that the town instruct the light board to have an appraisal of the light plant made and raise and appropriate the sum of \$1,500 for this purpose.

### MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on Dec. 31, 1920; the population of each, according to the census of 1920; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.



| MUNICIPALITY.         | Population. | Year of Beginning.                                | Kind of Supply.                | Total Invest-<br>ment to<br>Dec. 31, 1920. | Valuation of<br>Estates. | Tax Rate. |
|-----------------------|-------------|---|--------------------------------|--|--------------------------|-----------|
| Ashburnham, . . . . . | 2,012       | 1908, . . . . .                                   | Electric lighting, . . . . .   | \$19,450                                   | \$1,341,000              | \$26 00   |
| Belmont, . . . . .    | 10,749      | 1898, . . . . .                                   | Electric lighting, . . . . .   | 73,414                                     | 15,730,691               | 24 40     |
| Boylston, . . . . .   | 794         | 1912, . . . . .                                   | Electric lighting, . . . . .   | 16,818                                     | 649,306                  | 35 00     |
| Braintree, . . . . .  | 10,580      | For streets, 1892,<br>Commercial, 1894, . . . . . | Electric lighting, . . . . .   | 129,169                                    | 11,092,239               | 29 20     |
| Chicopee, . . . . .   | 36,214      | 1896, . . . . .                                   | Electric lighting, . . . . .   | 392,441                                    | 42,718,050               | 30 00     |
| Concord, . . . . .    | 6,461       | 1900, . . . . .                                   | Electric lighting, . . . . .   | 167,000                                    | 7,331,008                | 35 60     |
| Dana, ° . . . . .     | 599         | 1919, . . . . .                                   | Electric lighting, . . . . .   | 20,459                                     | 537,104                  | 29 00     |
| Danvers, . . . . .    | 11,108      | For streets, 1889,<br>Commercial, 1896, . . . . . | Electric lighting, . . . . .   | 172,520                                    | 7,312,875                | 30 40     |
| Georgetown, . . . . . | 2,004       | 1912, . . . . .                                   | Electric lighting, . . . . .   | 28,877                                     | 1,092,695                | 22 50     |
| Groton, . . . . .     | 2,185       | 1909, . . . . .                                   | Electric lighting, . . . . .   | 48,255                                     | 2,282,639                | 28 40     |
| Groveland, . . . . .  | 2,650       | 1907, . . . . .                                   | Electric lighting, . . . . .   | 21,234                                     | 1,610,246                | 30 40     |
| Hingham, . . . . .    | 5,604       | 1895, . . . . .                                   | Electric lighting, . . . . .   | 71,999                                     | 8,917,067                | 25 00     |
| Holden, . . . . .     | 2,970       | 1912, . . . . .                                   | Electric lighting, . . . . .   | 28,108                                     | 2,536,319                | 30 80     |
| Holyoke, . . . . .    | 60,203      | 1902, . . . . .                                   | Gas and electricity, . . . . . | 2,367,622                                  | \$9,527,690              | 22 50     |

| MUNICIPALITY.                 | Population. | Year of Beginning.                                | Kind of Supply.                | Total Investment to Dec. 31, 1920. | Valuation of Estates. | Tax Rate. |
|-------------------------------|-------------|---|--------------------------------|------------------------------------|-----------------------|-----------|
| Hudson, . . . . .             | 7,607       | 1897, . . . . .                                   | Electric lighting, . . . . .   | \$137,241                          | \$5,827,439           | \$32 80   |
| Hull, . . . . .               | 1,771       | 1894, . . . . .                                   | Electric lighting, . . . . .   | 173,275                            | 14,253,280            | 22 90     |
| Ipswich, . . . . .            | 6,201       | 1903, . . . . .                                   | Electric lighting, . . . . .   | 89,511                             | 6,052,526             | 27 40     |
| Littleton, . . . . .          | 1,277       | 1912, . . . . .                                   | Electric lighting, . . . . .   | 25,392                             | 1,980,050             | 30 00     |
| Mansfield, . . . . .          | 6,255       | 1904, . . . . .                                   | Electric lighting, . . . . .   | 111,239                            | 6,345,655             | 24 80     |
| Marblehead, . . . . .         | 7,324       | 1895, . . . . .                                   | Electric lighting, . . . . .   | 150,215                            | 11,875,027            | 30 00     |
| Merrimac, . . . . .           | 2,173       | 1904, . . . . .                                   | Electric lighting, . . . . .   | 23,526                             | 1,733,694             | 32 00     |
| Middleborough, . . . . .      | 8,453       | 1893, . . . . .                                   | Gas and electricity, . . . . . | 160,192                            | 5,670,188             | 28 00     |
| Middleton, . . . . .          | 1,195       | 1913, . . . . .                                   | Electric lighting, . . . . .   | 9,968                              | 1,119,101             | 25 00     |
| North Attleborough, . . . . . | 9,238       | 1894, . . . . .                                   | Electric lighting, . . . . .   | 136,309                            | 8,623,600             | 30 50     |
| Norwood, . . . . .            | 12,627      | 1907, . . . . .                                   | Electric lighting, . . . . .   | 157,360                            | 18,647,488            | 18 00     |
| Paxton, . . . . .             | 489         | 1914, . . . . .                                   | Electric lighting, . . . . .   | 8,515                              | 488,633               | 35 85     |
| Peabody, . . . . .            | 19,552      | For streets, 1892,<br>Commercial, 1893, . . . . . | Electric lighting, . . . . .   | 240,198                            | 20,623,635            | 21 00     |

|                          |        |   |           |                      |           |         |            |       |
|--------------------------|--------|---|-----------|----------------------|-----------|---------|------------|-------|
| Princeton, . . . . .     | 682    | 1912, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 16,081  | 1,166,287  | 23 10 |
| Reading, . . . . .       | 7,439  | 1895, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 352,578 | 9,196,445  | 30 80 |
| Rowley, . . . . .        | 1,249  | 1910, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 22,806  | 1,098,021  | 13 50 |
| Russell, . . . . .       | 1,237  | 1920, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 10,116  | 2,500,000  | 17 00 |
| Shrewsbury, . . . . .    | 3,708  | 1908, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 45,869  | 4,585,653  | 27 70 |
| South Hadley, . . . . .  | 5,527  | 1914, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 40,000  | 5,508,097  | 28 00 |
| Southwick, . . . . .     | 1,365  | 1920, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 25,000  | 1,143,824  | 27 00 |
| Sterling, . . . . .      | 1,305  | 1911, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 31,225  | 1,390,070  | 30 00 |
| Taunton, . . . . .       | 37,137 | 1897, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 937,173 | 34,811,725 | 29 40 |
| Templeton, . . . . .     | 4,019  | 1907, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 43,340  | 2,597,012  | 25 00 |
| Wakefield, . . . . .     | 13,025 | 1894, . . . . .                         | . . . . . | Gas and electricity, | . . . . . | 304,933 | 13,550,701 | 32 70 |
| Wellesley, . . . . .     | 6,224  | For streets, 1892,<br>Commercial, 1906, | . . . . . | Electric lighting,   | . . . . . | 83,569  | 18,327,360 | 18 50 |
| West Boylston, . . . . . | 1,624  | 1911, . . . . .                         | . . . . . | Electric lighting,   | . . . . . | 33,970  | 1,107,280  | 19 20 |
| Westfield, . . . . .     | 18,604 | 1899, . . . . .                         | . . . . . | Gas and electricity, | . . . . . | 405,441 | 14,718,820 | 31 00 |

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.  
Belmont from the Cambridge Electric Light Company.  
Boylston from the New England Power Company.  
Chicopee from the Turners Falls Power and Electric Company and Dana S. Courtney Company.  
Dana from the Gardner Electric Light Company.  
Danvers from Eastern Massachusetts Electric Company.  
Georgetown from the Haverhill Electric Company.  
Groton from the Ayer Electric Light Company.  
Groveland from the Haverhill Electric Company.  
Hingham from the Weymouth Light and Power Company.  
Holden from the New England Power Company.  
Hull from the Weymouth Light and Power Company.  
Littleton from the Lowell Electric Light Corporation.  
Mansfield from the Union Light and Power Company.  
Merrimac from the Amesbury Electric Light Company.  
Middleton from Danvers Municipal Light Plant.  
North Attleborough from the Union Light and Power Company and the Attleboro Steam and Electric Company.  
Norwood from The Edison Electric Illuminating Company of Boston.  
Paxton from the Worcester Electric Light Company.  
Princeton from the Gardner Electric Light Company.  
Rowley from the Ipswich Municipal Light Plant.  
Russell from the Westfield River Paper Company.  
Shrewsbury from the Worcester Electric Light Company.  
South Hadley from the Holyoke Municipal Light Plant.  
Southwick from the Westfield Municipal Light Plant.  
Sterling from the New England Power Company.  
Templeton from the Gardner Electric Light Company.  
Wakefield from The Edison Electric Illuminating Company of Boston.  
Wellesley from The Edison Electric Illuminating Company of Boston.  
West Boylston from the New England Power Company.  
Westfield from the Turners Falls Power and Electric Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns for the fiscal years 1919 and 1920. The income includes the appropriations made from the tax levy for the gas or electricity used by the city or town for street lighting, public buildings and other municipal purposes as provided in section 57 of chapter 164 of the General Laws.

*Electricity.*

|   | FISCAL YEAR.   |                |
|---|----------------|----------------|
|   | 1919.          | 1920.          |
| <b>INCOME.</b>  |                |                |
| From commercial arc lights, by contract, . . .              | \$230 00       | \$80 00        |
| commercial incandescent lights, by contract, . . .          | 19,400 22      | 18,043 90      |
| commercial arc and incandescent lights, by meter, . . . . . | 1,252,838 61   | 1,511,781 55   |
| electric power, . . . . .                                   | 893,647 55     | 1,138,480 43   |
| other plants and companies, . . . . .                       | 14,913 42      | 18,729 80      |
| appropriation for street lights, . . . . .                  | 302,386 78     | 291,412 90     |
| municipal buildings and departments, . . . . .              | 60,835 92      | 67,002 45      |
| rent of meters, . . . . .                                   | 1,338 05       | 1,165 11       |
| rent of fixtures, . . . . .                                 | 3,865 22       | 2,660 19       |
| other sources, . . . . .                                    | 4,698 87       | 4,172 90       |
| Total, . . . . .  | \$2,554,154 64 | \$3,053,529 23 |
| <b>EXPENSES.</b>  |                |                |
| Coal, . . . . .   | \$587,224 82   | \$704,625 32   |
| Rentals, . . . . .  | 21,126 84      | 18,819 80      |
| Oil and waste, . . . . .                                    | 8,145 00       | 7,544 85       |
| Water, . . . . .  | 8,064 17       | 6,389 18       |
| Wages at station, . . . . .                                 | 217,452 50     | 222,556 65     |
| Station tools and appliances, . . . . .                     | 8,569 96       | 8,012 52       |
| Station structure repairs, . . . . .                        | 5,034 34       | 3,795 84       |
| Hydraulic plant repairs, . . . . .                          | 421 68         | 1,859 80       |
| Steam plant repairs, . . . . .                              | 48,452 77      | 44,931 55      |
| Electric plant repairs, . . . . .                           | 7,771 46       | 7,597 26       |
| Current bought, . . . . .                                   | 467,588 88     | 673,228 65     |
| Wages for care of lights, etc., . . . . .                   | 45,105 13      | 65,083 08      |
| Distribution tools and appliances, . . . . .                | 52,954 87      | 63,380 10      |
| Maintenance of street lamps, . . . . .                      | 29,084 29      | 38,354 07      |
| Renewals of commercial lamps, . . . . .                     | 10,797 96      | 8,669 64       |
| Repairs of lines and conduits, . . . . .                    | 121,759 08     | 160,056 65     |
| Repairs of meters and transformers, . . . . .               | 21,033 90      | 16,978 55      |
| Salaries of municipal light boards, . . . . .               | 4,340 03       | 5,158 58       |
| Salaries of managers, . . . . .                             | 52,845 14      | 62,471 18      |
| General salaries, . . . . .                                 | 55,657 41      | 68,048 19      |
| Rents of offices, . . . . .                                 | 2,894 77       | 2,970 99       |
| Repairs of office buildings, . . . . .                      | 162 58         | 510 11         |
| General office expenses, . . . . .                          | 45,804 56      | 55,366 33      |
| State commission assessments, . . . . .                     | 1,051 31       | 919 02         |
| Insurance, . . . . .  | 28,725 38      | 37,908 16      |
| Law expenses, . . . . .                                     | 129 00         | 142 18         |
| Claims, . . . . .   | 3,137 29       | 192 46         |
| Bad debts, . . . . .  | 2,860 75       | 1,581 44       |
| Incidentals, . . . . .                                      | 653 95         | 678 12         |
| Total, . . . . .  | \$1,858,849 82 | \$2,287,830 27 |
| Balance of operating account, . . . . .                     | \$695,304 82   | \$765,698 96   |
| Gains on jobbing, . . . . .                                 | 8,385 52       | 14,374 31      |
| Total, . . . . .  | \$703,690 34   | \$780,073 27   |

*Electricity — Concluded.*

|   | FISCAL YEAR. |              |
|---|--------------|--------------|
|   | 1919.        | 1920.        |
| Against which the following charges were made:                        |              |              |
| Interest, . . . . .   | \$98,759 49  | \$107,211 81 |
| Depreciation, . . . . .   | 177,710 97   | 202,001 21   |
| Bonds and notes paid and sinking fund requirements, . . . . .         | 157,198 92   | 173,004 57   |
| Sundry items, . . . . .   | 29,147 33    | 10,175 73    |
| Total, . . . . .  | \$462,816 71 | \$492,393 32 |
| Leaving an apparent profit of . . . . .                               | 240,873 63   | 287,679 95   |
| They have also received as income from sinking funds, etc., . . . . . | 23,966 98    | 30,761 09    |
| Making a surplus for the year of . . . . .                            | \$264,840 61 | \$318,441 04 |

*Gas.*

|   |              |                       |
|---|--------------|-----------------------|
| INCOME.   |              |                       |
| From gas sold by meter, . . . . .   | \$475,932 04 | \$568,132 82          |
| sales of coke, . . . . .  | 23,112 72    | 15,078 95             |
| sales of tar, . . . . .   | 16,555 42    | 8,598 54              |
| ammonia and other residuals, . . . . .                                      | 5,232 16     | 955 42                |
| rent of meters, . . . . .   | 272 73       | 290 23                |
| municipal buildings, . . . . .  | 2,987 56     | 3,729 82              |
| Total, . . . . .  | \$524,092 63 | \$596,785 78          |
| EXPENSES.   |              |                       |
| Coal, . . . . .   | \$168,573 12 | \$212,737 22          |
| Enrichers, . . . . .  | 47,167 01    | 111,106 17            |
| Purifying materials, . . . . .  | 2,283 30     | 1,828 70              |
| Water, . . . . .  | 1,785 54     | 1,553 20              |
| Wages at works, . . . . .   | 96,783 95    | 120,582 76            |
| Station expenses, . . . . .   | 5,180 18     | 6,022 76              |
| Repairs and maintenance of works, . . . . .                                 | 4,275 71     | 7,738 82              |
| Repairs and renewals of machinery, . . . . .                                | 31,492 80    | 34,473 84             |
| Gas bought, . . . . .   | —            | 4,444 24              |
| Wages of meter takers, clerical labor in distribution department, . . . . . | 9,701 69     | 13,230 00             |
| Distribution tools, etc., . . . . .   | 15,158 10    | 13,205 46             |
| Gas stove repairs and appliances, . . . . .                                 | 1,558 11     | 3,389 75              |
| Repairs of mains and services, . . . . .                                    | 9,224 01     | 9,981 73              |
| Repairs of meters, . . . . .  | 9,156 61     | 15,864 34             |
| Salaries of municipal light boards, . . . . .                               | 516 67       | 463 89                |
| Salaries of managers, . . . . .   | 5,420 71     | 6,102 77              |
| General salaries, . . . . .   | 20,729 56    | 23,093 56             |
| Rent of offices, . . . . .  | 358 31       | 358 31                |
| General office expenses, . . . . .  | 10,903 74    | 9,659 86              |
| State commission assessments, . . . . .                                     | 334 31       | 288 58                |
| Insurance, . . . . .  | 3,780 87     | 4,973 43              |
| Bad debts, . . . . .  | 104 13       | 117 14                |
| Incidentals, . . . . .  | —            | 208 99                |
| Total, . . . . .  | \$444,488 43 | \$601,425 52          |
| Balance of operating account, . . . . .                                     | 79,604 20    | 4,639 74 <sup>1</sup> |
|   | \$524,092 63 | \$596,785 78          |

<sup>1</sup> Loss.

## Gas — Concluded.

|  | FISCAL YEAR.        |                         |
|--|---------------------|-------------------------|
|  | 1919.               | 1920.                   |
| Balance of operating account, . . . . .          | \$79,604 20         | \$4,639 74 <sup>1</sup> |
| Gains on jobbing, . . . . .                      | 869 62 <sup>1</sup> | 2,685 33                |
|  | \$78,734 58         | \$1,954 41 <sup>1</sup> |
| The following charges have been made:            |                     |                         |
| Interest, . . . . .                              | \$24,529 39         | \$21,842 27             |
| Depreciation, . . . . .                          | 29,176 74           | 28,493 00               |
| Bonds and notes paid, . . . . .                  | 46,102 75           | 43,478 85               |
| Sundry items, . . . . .                          | 2,109 00            | 2,188 85                |
| Leaving an apparent deficit of . . . . .         | \$23,183 30         | \$97,957 38             |
| They have received for interest, etc., . . . . . | 1,586 17            | 925 52                  |
| Making a deficit for the year of . . . . .       | \$21,597 13         | \$97,031 86             |

<sup>1</sup> Loss.

Aggregates from the balance sheets in the several municipal returns for the fiscal years 1919 and 1920 show the following facts:—

|  | 1919.          | 1920.          |
|--|----------------|----------------|
| ASSETS.                                    |                |                |
| Electric:—                                 |                |                |
| Construction accounts, . . . . .           | \$4,377,182 84 | \$4,829,251 84 |
| Materials, . . . . .                       | 255,065 13     | 343,530 21     |
| Gas:—                                      |                |                |
| Construction accounts, . . . . .           | 1,247,641 68   | 1,255,900 84   |
| Materials, . . . . .                       | 61,043 51      | 116,705 80     |
| Other assets, . . . . .                    | 84,937 60      | 101,674 12     |
| General cash (or town treasury), . . . . . | 333,346 42     | 630,063 98     |
| Depreciation cash, . . . . .               | 90,156 36      | 85,641 71      |
| Due for electricity, . . . . .             | 312,160 39     | 344,516 86     |
| Due for gas, . . . . .                     | 19,290 03      | 23,104 61      |
| Other accounts due, . . . . .              | 61,028 18      | 67,372 51      |
| Sinking funds, . . . . .                   | 429,009 90     | 441,155 35     |
|  | \$7,270,862 04 | \$8,238,917 83 |
| LIABILITIES.                               |                |                |
| Appropriations for construction, . . . . . | \$805,495 88   | \$853,592 68   |
| Bonds outstanding, . . . . .               | 2,680,750 00   | 2,963,000 00   |
| Notes payable, . . . . .                   | 408,110 01     | 370,258 34     |
| Unpaid bills, . . . . .                    | 149,413 42     | 255,136 97     |
| Deposits, . . . . .                        | 20,764 84      | 24,421 44      |
| Interest accrued but not due, . . . . .    | 27,189 35      | 32,082 07      |
| Other amounts due, . . . . .               | 20,302 17      | 3,808 49       |
| Cash overdrawn, . . . . .                  | 62,343 07      | 179,443 40     |
|  | \$4,174,368 74 | \$4,681,743 39 |
| Sinking fund reserves, . . . . .           | —              | 441,155 35     |
| Loans repayment, . . . . .                 | 2,553,884 95   | 2,566,838 58   |
| Surplus, . . . . .                         | 542,608 35     | 549,180 51     |
|  | \$7,270,862 04 | \$8,238,917 83 |

## Prices.

The following table shows the prices charged by each municipality for commercial electric lighting and power on Dec. 31, 1920:—

| MUNICIPALITY.        | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|----------------------|---|--|-------------------|
|                      |   | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Ashburnham, . . .    | <b>For light: 10 cents net</b> a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals.<br><b>For power: 5 cents net</b> a k. w. h. Minimum charge of 50 cents a h. p. of connected load.   | 10   | 10                |
| Belmont, . . . . .   | <b>For light: 12½ cents gross</b> a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Minimum monthly charge of \$1, less prompt payment discount. No free renewals.<br><b>For power:</b> same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net.<br><b>For cooking, heating and small motors: 10 cents net</b> a k. w. h. for first 10 k. w. h. a month, and 3 cents a k. w. h. for all over 10 k. w. h.; demand limited to 3 k. v. a. Minimum charge of \$1 net a month.  | 10   | 10                |
| Boylston, . . . . .  | <b>For light: 12 cents net</b> a k. w. h. Minimum monthly charge of \$1. No wiring or free renewals.<br><b>For power: 8 cents net</b> a k. w. h. for first 100 k. w. h.; 6 cents for all over 100 k. w. h.  | 12   | 12                |
| Braintree, . . . . . | <b>For light: 10 cents net</b> a k. w. h. Current for moving-picture arcs, 8 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals.<br><b>For power: 5 cents net</b> to 3 cents net a k. w. h., according to quantity used.<br><b>For cooking: 6 to 3 cents</b> a k. w. h.  | 10   | 10                |
| Chicopee, . . . . .  | <b>For light: 9 cents net</b> a k. w. h. for first 100 k. w. h. a month, and 8 cents a k. w. h. for all additional k. w. h. a month. Minimum monthly charge of 50 cents for each meter installed. To customers using light during the daytime an operating charge is made of 4 cents a k. w. h., and a standing charge of 5 cents a k. w. h. divided by the hours a day of full load consumption. No wiring or free renewals.<br><b>For power: 7.2 cents net</b> a k. w. h. to 1.68 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a h. p. a month. A discount of 10% to customers who use primary current. | 9  | 9                 |
| Concord, . . . . .   | <b>For light: 12 cents net</b> a k. w. h.; 10 cents net a k. w. h. for primary current. An additional charge of ½ cent for every increase of 50 cents above \$5 a ton for fuel. Minimum charge of   | 12   | 12                |



| MUNICIPALITY.         | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|-----------------------|--|--|-------------------|
|                       |  | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Concord — <i>Con.</i> | <p>\$1 a month. An additional charge of 10% on bills not paid by 15th of month. No wiring. Carbon and mazda lamps at list price.</p> <p><b>For power: 5 cents net</b> a k. w. h. for first 200 k. w. h.; 4 cents net a k. w. h. for next 300; 3 cents net for next 500; 2½ cents net a k. w. h. for next 1,000; 2¼ cents net for next 3,000; and 2 cents net a k. w. h. for all over 5,000 k. w. h. a month. Rates increased ¼ of a cent for every increase of 50 cents above \$5 a ton for fuel. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p.</p> <p><b>For cooking and heating: 3 cents net</b> a k. w. h. for first 50 k. w. h.; 2½ cents net a k. w. h. for next 50 k. w. h.; and 2 cents a k. w. h. for all over 100 k. w. h., plus coal clause the same as for light. Minimum charge of \$1 a month.</p> |  |                   |
| Dana,                 | <p><b>For light: 17 cents net</b> a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.</p>   | 17   | 17                |
| Danvers,              | <p><b>For power: 12 cents net</b> a k. w. h.</p> <p><b>For light: 12 cents gross</b> a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 75 cents a month.</p> <p><b>For power: 4 cents net</b> a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 4 cents net to 3.5 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of 75 cents a month.</p>   | 11   | 11                |
| Georgetown,           | <p><b>For light: 18 cents gross</b> a k. w. h., less discount of 6 cents a k. w. h. for payment within 15 days. Current for moving-picture arcs, 12 cents a k. w. h., less discount of 5 cents a k. w. h. for payment within 15 days. Minimum charge of \$9 a year. No wiring or lamp renewals.</p> <p><b>For power: 12 cents gross</b> a k. w. h. less discount of 5 cents a k. w. h. for payment within 15 days. For large consumption of power, 12 cents gross a k. w. h., less 7 cents a k. w. h. if paid in 15 days. Minimum charge of \$7.20 a year per h. p. for power.</p>   | 12   | 12                |
| Groton,               | <p><b>For light: 11 cents gross</b> a k. w. h. with discount of 1 cent a k. w. h. for payment within 10 days. Minimum charge of 75 cents a month. No wiring and no free lamp renewals.</p> <p><b>For power: 10 cents gross</b> a k. w. h., for first 10 k. w. h., all over 10 k. w. h. 3 cents, with discount of 5% for payment within 10 days. Minimum charge of 75 cents a k. w. of demand.</p>  | 10   | 8                 |
| Groveland,            | <p><b>For light: 12 cents gross</b> a k. w. h., with a discount of 1 cent a k. w. h. for payment by the 15th of month. Minimum charge of \$9 a year. No wiring.</p> <p><b>For power: 12 cents gross</b> a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$9 a year.</p>  | 11   | 11                |

| MUNICIPALITY.  | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|----------------|---|--|-------------------|
|                |   | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Hingham, . . . | <p><b>For light: 11 cents net</b> to yearly customers; <b>15 cents net</b> to summer residents. Minimum charge of 50 cents a month to yearly customers, and \$1.50 a month to summer residents. No wiring or free renewals.</p> <p><b>For power: 8 cents net</b> a k. w. h. with a connected load not less than 1,500 watts or more than 3,500 watts; over 3,500 watts, power not to be used between hours of 6 and 10 p.m., 7 cents a k. w. h. Minimum charge, \$1 a month. To customers having a load of 7,500 watts or over, power not to be used between hours of 6 and 10 p.m., metered on the primary side of transformer and erecting their own installation, 3½ cents a k. w. h. Minimum charge for this service, \$10 a month.</p> <p><b>For cooking: 4 cents net</b> a k. w. h. with a connected load of 3,000 watts or over. Minimum charge of \$1 a month.</p>  | 11   | 11                |
| Holden, . . .  | <p><b>For light: 10 cents net</b> a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of 75 cents a month. No wiring and no free renewals.</p> <p><b>For power: 6 cents net</b> a k. w. h. Minimum charge of \$1 a h. p. a month for over 1 h. p.</p>  | 10   | 10                |
| Holyoke, . . . | <p><b>For light: 8 cents gross</b> a k. w. h., less discount of 2 cents a k. w. h. for payment within 10 days. Minimum charge of 50 cents a month. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 p.m., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid within 10 days; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices.</p> <p><b>For power: 4.1 cents gross</b> a k. w. h. for first 200 k. w. h. down to 1.5 cents a k. w. h. for all over 200,000 k. w. h. a month. Discount of 1 mill a k. w. h. allowed on bills if paid in 10 days. Minimum charge of 50 cents a month plus 50 cents a connected h. p. or fraction thereof.</p>  | 6  | 6                 |
| Hudson, . . .  | <p><b>For light: 13½ cents gross</b> a k. w. h., less discount of 15% for payment within 15 days of date of bill. In Stow: <b>18 cents gross</b> a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. No free renewals.</p> <p><b>For power: 4.5 cents gross</b> to 3.5 cents gross, less discount of 10% for payment in 15 days. In Stow: <b>from 7 cents gross</b> to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. A blanket rate of 4½ cents gross a k. w. h., with discount of 10% for prompt payment, for current for both light and power applying to customers using over 2,000 k. w. h. monthly. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p.</p> <p><b>For cooking and heating: 5 cents gross</b> a k. w. h., with discount of 20% for payment by 15th of month.</p> | 11½ <sup>1</sup>                                 | 11½ <sup>1</sup>  |

<sup>1</sup> 15.3 cents in Stow.

| MUNICIPALITY. | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|---------------|--|--|-------------------|
|               |  | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Hull,         | <p><b>For light: 11 cents net</b> a k. w. h. to yearly customers; 13 cents a k. w. h. to transient or summer customers. Customers having a gross bill of \$50 or more a month will receive a discount of 10%; if gross bill is \$100 or more a month a discount of 15% will be allowed. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department <b>not</b> furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will be charged at the rate of 6½ cents a k. w. h. Minimum charge of \$9 a year. Transient customers not less than \$9 a season.</p> <p><b>For power: 6 cents net</b> a k. w. h. to any customer not using electricity from 7 P.M. to 12 midnight. Minimum charge, 75 cents a month. Customers with the right to use power at any time during 24 hours, to pay a service or capacity charge of \$30 a year a k. w. for all electricity used.</p> <p><b>For cooking: 10 cents net</b> a k. w. h. for first 10 k. w. h. and 2 cents a k. w. h. for all in excess of 10 k. w. h., with a minimum charge of \$9 a meter for season or year.</p> | 11 <sup>1</sup>                                  | 12 <sup>2</sup>   |
| Ipswich,      | <p><b>For light: 13 cents gross</b> a k. w. h., with discount of 10% a k. w. h. for payment before the 20th of month. Minimum monthly charge of 50 cents. No wiring or free lamp renewals.</p> <p><b>For power: 5 cents net</b> a k. w. h.</p>   | 11.7   | 12.6              |
| Littleton,    | <p><b>For light: 15 cents gross</b> a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. No free renewals or wiring.</p> <p><b>For power: 10 cents gross</b> with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of \$1 a h. p.</p>  | 13.5   | 13.5              |
| Mansfield,    | <p><b>For light: 11 cents gross</b> a k. w. h. for first 250 k. w. h. and 8 cents a k. w. h. for over 250 k. w. h., less discount of 1 cent a k. w. h. for payment in 15 days. Minimum monthly charge of 75 cents. No wiring; free renewals of carbon lamps.</p> <p><b>For power: 7 cents gross</b> to 2.6 cents according to quantity consumed, less discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. installed. Rates for 13,000 volt electricity, 2.3 cents a k. w. h. for first 15,000 k. w. h., 1.7 cents a k. w. h. on next 15,000 k. w. h., and 1.4 cents a k. w. h. on next 53,333 k. w. h., with discount of 10%; all over 83,333 k. w. h., 1.455 cents net a k. w. h., plus a variable coal clause and 10% surcharge.</p> <p><b>For heating and cooking: 4 cents net</b> a k. w. h. Minimum monthly charge of 75 cents.</p>   | 10   | 10                |

<sup>1</sup> 13 cents to summer customers.<sup>2</sup> 15 cents to summer customers.

| MUNICIPALITY.             | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|---------------------------|---|--|-------------------|
|                           |   | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Marblehead, . . .         | <p><b>For light: 15 cents gross</b> a k. w. h., less <b>discount</b> of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring or lamp renewals.</p> <p><b>For power: 7 cents net</b> a k. w. h. to 4 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2.</p> <p><b>For heating: 7 cents net</b> a k. w. h. for first 50 k. w. h.; 6 cents for next 300 k. w. h.; 5 cents a k. w. h. for all over 350 k. w. h. Minimum monthly charge of \$1.</p>  | 13   | 11                |
| Merrimac, . . .           | <p><b>For light: 20 cents gross</b> a k. w. h., less <b>discounts</b>, for payment by 15th of month, of 20% on bills of \$50 or less to 40% on bills of \$200 and over a year. Minimum monthly charge of 80 cents. No wiring or lamp renewals.</p> <p><b>For power: 10 cents gross</b> a k. w. h. for 3,000 k. w. h. or less a year; for more than 3,000 k. w. h. a year, 9 cents gross a k. w. h. to 5 cents a k. w. h., according to consumption, with <b>discount</b> to all customers of 10% for payment on or before the 15th of month.</p>  | 16   | 15                |
| Middleborough, . . .      | <p><b>For light: 13 cents gross</b> a k. w. h. for first 100 k. w. h., 11 cents a k. w. h. for next 300 k. w. h., 10 cents a k. w. h. for all over 400 k. w. h., with <b>discount</b> for payment before 20th of month of <math>\frac{1}{2}</math> cent a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.</p> <p><b>For power: 10 cents net</b> a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.</p>  | 12.5   | 12.5              |
| Middleton, . . .          | <p><b>For light: 12 cents net.</b> No wiring or lamp renewals. Minimum monthly charge of 75 cents.</p> <p><b>For power: 9<math>\frac{1}{2}</math> cents net</b> a k. w. h.</p>  | 12   | 12                |
| North Attleborough, . . . | <p><b>For light: 15 cents gross</b> a k. w. h., with <b>discount</b> of 5 cents if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals.</p> <p><b>For power: 10 cents gross</b> a k. w. h. or 7<math>\frac{1}{2}</math> cents gross a h. p., with discounts of from 5 to 70%, according to monthly consumption, and a <b>discount</b> of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand. All rates plus a coal charge of 1 cent a k. w. h.</p> <p><b>For heating: 5 cents gross</b> a k. w. h., with <b>discount</b> of 20% if paid by 16th of month.</p> | 10   | 10                |
| Norwood, . . .            | <p><b>For light: 9 cents net</b> a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals at cost.</p>  | 9  | 9                 |

| MUNICIPALITY.         | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|-----------------------|--|--|-------------------|
|                       |  | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Norwood — <i>Con.</i> | <b>For power: 12 cents net</b> a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33½% on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand, plus 1.9 cents a k. w. h. for k. w. h. used.   |  |                   |
| Paxton, . . . . .     | <b>For light: 12 cents net.</b> Minimum charge of \$1 a month. No wiring or free lamp renewals.<br><b>For power: 8 cents net</b> a k. w. h.  | 12   | 12                |
| Peabody, . . . . .    | <b>For light: 12 cents gross</b> a k. w. h. in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield <b>14 cents</b> a k. w. h., with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring or free renewals.<br><b>For power: 10½ cents gross</b> a k. w. h. for first 10 k. w. h. a month, 5½ cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1½ cents a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load. | 10.8 <sup>1</sup>                                | 10.8 <sup>1</sup> |
| Princeton, . . . . .  | <b>For light: 12 cents gross</b> a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals.<br><b>For power: 6 cents gross</b> , less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.  | 10.8   | 10.8              |
| Reading, . . . . .    | <b>For light: 14 cents gross</b> a k. w. h. in Reading, <b>16 cents gross</b> in North Reading, Lynnfield Center and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$9. No wiring or free renewals of lamps.<br><b>For power: 5½ cents gross</b> to 2½ cents gross a k. w. h., according to monthly consumption, with discount of 10% for payment on or before the 15th of month, plus a service charge of \$1 a month per horsepower of connected load. The monthly service charge constitutes the minimum charge.  | 12.6 <sup>2</sup>                                | 12.6 <sup>2</sup> |

<sup>1</sup> 12.6 cents in Lynnfield.<sup>2</sup> 14.4 cents in North Reading, Lynnfield Center and Wilmington.

| MUNICIPALITY.         | Prices.   | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|-----------------------|---|--|-------------------|
|                       |   | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Reading — <i>Con.</i> | <p><b>For cooking and heating: 3 cents gross</b> a k. w. h. less <b>discount</b> of 10% for payment on or before 15th of month. Minimum yearly charge of \$12.</p> <p><b>For charging storage batteries: 4 cents gross</b> a k. w. h. less <b>discount</b> of 10% for payment on or before the 15th of month. Minimum charge of \$12 a year.</p>  |  |                   |
| Rowley, . . .         | <p><b>For light: 11 cents net</b> a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals.</p> <p><b>For power:</b> same rate as for light.</p>   | 11   | 11                |
| Russell, . . .        | <p><b>For light: 12 cents net</b> a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals.</p> <p><b>For power:</b> same rate as for light.</p>   | 12   | —                 |
| Shrewsbury, . . .     | <p><b>For light: 12 cents gross</b> a k. w. h. for first 100 k. w. h. a month, with <b>discount</b> of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring or free renewals.</p> <p><b>For power: 5 cents net</b> a k. w. h. Minimum charge of \$24 a year.</p>   | 10.8   | 10.8              |
| South Hadley, . . .   | <p><b>For light: 13 cents gross</b> a k. w. h., with <b>discounts</b>, for payment in 10 days, from 10 to 40%, according to amount of bill. Minimum monthly charge of 50 cents. Sign rate: 5 cents per k. w. h. for any amount. Minimum charge, \$1.50 a month. No free lamp renewals. Wiring at cost plus 10%.</p> <p><b>For power: 6 cents net</b> a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.</p> <p><b>For heating: 5 cents net</b> a k. w. h. for 100 k. w. h. or less a month; 4.5 cents for 100 to 250 k. w. h.; 4 cents for all over 250 k. w. h. Minimum charge of \$1.50 a month.</p> | 11.7   | 11.7              |
| Southwick, . . .      | <p><b>For light: 20 cents gross</b> a k. w. h., with <b>discount</b> of 2 cents a k. w. h. if paid in 10 days. Minimum monthly charge of 75 cents. No wiring or free renewals.</p> <p><b>For power: 12 cents net</b> a k. w. h. for 200 k. w. h. or less a month; prices ranging down to 3½ cents for 5,000 k. w. h. or over. Minimum monthly charge of 75 cents.</p>   | 18   | —                 |
| Sterling, . . .       | <p><b>For light: 10 cents net</b> a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. No wiring or free renewals.</p> <p><b>For power: 6 cents net</b> a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1.</p> <p><b>For heating: 6 cents net</b> a k. w. h. for the first 25 k. w. h. and 4 cents a k. w. h. for all over 25 k. w. h. Minimum yearly charge of \$12.</p>   | 10   | 10                |
| Taunton, . . .        | <p><b>For light: 15 cents gross</b> a k. w. h. for first 100 k. w. h. a month, 14 cents a k. w. h. for next 500 k. w. h. a month and 13 cents a k. w. h. for all over 600 k. w. h. a month, with <b>discount</b> of 10% for payment by the</p>  | 13.5   | 13.5              |

| MUNICIPALITY.         | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|-----------------------|--|--|-------------------|
|                       |  | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| Taunton — <i>Con.</i> | 15th of month. Minimum charge of 75 cents a month. No wiring or free renewals.<br><b>For power: 9 cents gross</b> a k. w. h. for first 100 k. w. h. a month, 6½ cents for next 300 k. w. h. a month, 5¼ cents a k. w. h. for next 500 k. w. h. a month, 4 cents a k. w. h. for next 1,000 k. w. h. a month, 3½ cents a k. w. h. for next 3,000 k. w. h. a month and 2½ cents a k. w. h. for all additional k. w. h., with <b>discount</b> of 10% for payment by the 15th of the month. Minimum charge of \$1.50 a month for each h. p. installed.<br><b>For heating: 5½ cents gross</b> a k. w. h., with <b>discount</b> of 10% for payment in 15 days. Minimum charge of 75 cents a month.  |  |                   |
| Templeton,            | <b>For light: 11 cents net</b> a k. w. h. Minimum monthly charge of 75 cents for first meter, 50 cents for each additional meter installed. No wiring.<br><b>For power: 8 cents net</b> a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first meter or h. p. installed and 50 cents for each additional meter or h. p.  | 11   | 11                |
| Wakefield,            | <b>For light: 15 cents gross</b> a k. w. h., with <b>discount</b> of 2 cents a k. w. h. for payment within 15 days. No wiring or free renewals. Minimum charge of \$9 a year.<br><b>For power: 8 cents gross</b> a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption, less discount of 10% for payment within 15 days, plus a service charge of \$1 a month per h. p. of connected load.  | 13   | 13                |
| Wellesley,            | <b>For light: 10 cents gross</b> a k. w. h., less <b>discount</b> of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring or free renewals.<br><b>For power: 6 cents gross</b> a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a <b>discount</b> of 15% for payment on or before the 15th of the month. Minimum charge of \$10 a year for each meter.<br><b>For cooking, heating and miscellaneous energy: 10 cents gross</b> a k. w. h. up to 20 k. w. h. a month, and 3 cents a k. w. h. for over 20 k. w. h., less <b>discount</b> of 15% if paid by 15th of month. Minimum charge of \$10 a year. | 8.5  | 8.5               |
| West Boylston,        | <b>For light: 12 cents net</b> a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in  | 12   | 12                |

| MUNICIPALITY.               | Prices.  | MAXIMUM<br>NET PRICE<br>PER K. W. H.<br>(CENTS). |                   |
|-----------------------------|--|--|-------------------|
|                             |  | Dec. 31,<br>1920.                                | Dec. 31,<br>1919. |
| West Boylston — <i>Con.</i> | excess of 100 k. w. h. Minimum charge, \$1 a month. No wiring or lamp renewals.  |  |                   |
| Westfield, . . . .          | <b>For power: 4 cents net</b> a k. w. h.<br><b>For light: 9 cents net</b> a k. w. h. Are lights: \$8.75 a month for each light. Minimum monthly charge of 50 cents a meter. No wiring. No free lamp renewals.<br><b>For power: 5½ cents net</b> a k. w. h. for first 200 k. w. h. a month to 1 cent a k. w. h. for 100,000 k. w. h. or over. Minimum charge of 75 cents a month plus 50 cents for each h. p. or fraction thereof.<br><b>For heating and cooking: 9 cents net</b> a k. w. h. for first 20 k. w. h. a month, and 3 cents a k. w. h. for all over 20 k. w. h. Monthly minimum charge of 75 cents. | 9  | 9                 |

### Street Lighting by Municipal Plants.

The following table shows as heretofore the number of street lights and their wattage installed at the end of the fiscal year 1920, and the average number in use throughout the year which ended on that date, with the average number of days and hours the same were burned in the several municipalities listed:—

#### Street Lights — Operation.

| MUNICIPALITY.        | Number<br>of Public<br>Lamps. | Wattage.                | Average<br>Daily<br>Number. | Number of<br>Hours<br>per Night. | Number of<br>Nights<br>per Month. |
|----------------------|-------------------------------|-------------------------|-----------------------------|----------------------------------|-----------------------------------|
| Ashburnham, . . . .  | 5<br>156<br>429               | 50<br>40<br>56          | 161                         | 5.5                              | 29.4                              |
| Belmont, . . . . .   | 101<br>2<br>91                | 256<br>385<br>40        | 532                         | 6.5                              | 29.5                              |
| Boylston, . . . . .  | 5<br>727                      | 60<br>50                | 96                          | 5.2                              | 25.8                              |
| Braintree, . . . . . | 31<br>50<br>10                | 80<br>50<br>75          | 756                         | 8.6                              | 28.1                              |
| Chicopee, . . . . .  | 1,098<br>150<br>7<br>4        | 72<br>155<br>245<br>310 | 1,333                       | 10.9                             | 30.5                              |
| Concord, . . . . .   | 1,045<br>73                   | 50<br>40                | 1,042                       | 9.5                              | 30.5                              |
| Dana, . . . . .      | 152<br>657                    | 50<br>60                | 73                          | 4.2                              | 30.5                              |
| Danvers, . . . . .   | 110<br>57<br>2                | 72<br>155<br>368        | 978                         | 10.3                             | 30.5                              |
| Georgetown, . . . .  | 279<br>2                      | 35<br>87                | 280                         | 3.6                              | 26.7                              |



*Street Lights — Operation — Continued.*

| MUNICIPALITY.  | Number<br>of Public<br>Lamps. | Wattage.                | Average<br>Daily<br>Number. | Number of<br>Hours<br>per Night. | Number of<br>Nights<br>per Month. |
|--|-------------------------------|-------------------------|-----------------------------|----------------------------------|-----------------------------------|
| Groton, . . . . .                                      | 225<br>29<br>1                | 50<br>100<br>200        | 255                         | 6.8                              | 30.5                              |
| Groveland, . . . . .                                   | 273<br>659                    | 75<br>50                | 273                         | 6.3                              | 26.8                              |
| Hingham, . . . . .                                     | 43<br>182                     | 250<br>60               | 700                         | 6.2                              | 30.2                              |
| Holden, . . . . .                                      | 18<br>29<br>450               | 250<br>40<br>73         | 200                         | 5.9                              | 27.8                              |
| Holyoke, . . . . .                                     | 153<br>331<br>14              | 155<br>200<br>300       | 976                         | 10.9                             | 30.5                              |
| Hudson, { Hudson, . . . . .                            | 146<br>434<br>27              | 400<br>50<br>75         | 468                         | 10.6                             | 30.5                              |
| Stow, . . . . .  | 2<br>44                       | 500<br>50               | 44                          | -1                               | -1                                |
| Hull, . . . . .  | 227<br>219<br>8               | 40<br>50<br>250         | 559                         | 7.5                              | 29.0                              |
| Ipswich, . . . . .                                     | 706<br>76<br>17               | 40<br>47<br>300         | 799                         | 6.7                              | 30.5                              |
| Littleton, . . . . .                                   | 104<br>1<br>498               | 50<br>60<br>47          | 105                         | 4.9                              | 26.1                              |
| Mansfield, . . . . .                                   | 77<br>324                     | 164<br>40               | 575                         | 10.7                             | 30.5                              |
| Marblehead, . . . . .                                  | 152<br>378                    | 350<br>40               | 320<br>151                  | 9.2                              | 30.5                              |
| Merrimac, . . . . .                                    | 12<br>224                     | 100<br>50               | 390                         | 5.6                              | 30.5                              |
| Middle-<br>borough, { Middleborough, . . . . .         | 12<br>4<br>16                 | 200<br>50<br>200        | 236                         | 6.4                              | 26.5                              |
| Rock, North and<br>South Middle-<br>borough, . . . . . | 2<br>100                      | 300<br>50               | 22                          | 10.8                             | 30.3                              |
| Middleton, . . . . .                                   | 108<br>816<br>67              | 60<br>60<br>80          | 100<br>95                   | 5.6<br>6.3                       | 30.5<br>29.8                      |
| North Attleborough, . . . . .                          | 4<br>2<br>2<br>629            | 200<br>250<br>275<br>50 | 854                         | 6.0                              | 30.5                              |
| Norwood, . . . . .                                     | 31<br>47<br>7                 | 200<br>220<br>330       | 712                         | 10.9                             | 30.5                              |
| Paxton, . . . . .                                      | 41<br>57                      | 65<br>32                | 41                          | 3.8                              | 24.5                              |
| Lynnfield, . . . . .                                   | 2<br>2<br>504                 | 125<br>250<br>32        | 61                          | 10.2                             | 29.5                              |
| Peabody, { Peabody, . . . . .                          | 72<br>39<br>39                | 40<br>47<br>72          | 585                         | 10.7                             | 30.5                              |
| West Peabody, . . . . .                                | 17<br>1<br>77                 | 125<br>1,000<br>320     | 77                          | 10.2                             | 29.5                              |
| Princeton, { Lynnfield, . . . . .                      | 200<br>135                    | 32<br>75                | 185<br>135                  | 4.8                              | 30.4                              |
| North Reading, . . . . .                               | 122<br>255                    | 35<br>35                | 122<br>248                  | 4.2                              | 30.4                              |
| Reading, { Reading, . . . . .                          | 7<br>468<br>12                | 35<br>49<br>72          | 567                         | 10.7                             | 30.4                              |
| Wilmington, . . . . .                                  | 48<br>1<br>24<br>417          | 155<br>248<br>320<br>35 | 416                         | 5.0                              | 30.4                              |

¹ Are operated by time clock, burning time not known.

*Street Lights — Operation — Concluded.*

| MUNICIPALITY.            | Number<br>of Public<br>Lamps. | Wattage. | Average<br>Daily<br>Number. | Number of<br>Hours<br>per Night. | Number of<br>Nights<br>per Month. |
|--------------------------|-------------------------------|----------|-----------------------------|----------------------------------|-----------------------------------|
| Rowley, . . . . .        | 251                           | 40       | 250                         | 4.9                              | 25.6                              |
| Russell, . . . . .       | 46                            | 49       | 46                          | 7.8                              | 27.3                              |
| Shrewsbury, . . . . .    | 513                           | 50       | 481                         | 4.7                              | 29.5                              |
| South Hadley, . . . . .  | 89                            | 56       | 98                          | 5.4                              | 30.5                              |
|                          | 9                             | 100      |                             |                                  |                                   |
|                          | 200                           | 56       |                             |                                  |                                   |
| Southwick, . . . . .     | 96                            | 60       | 100                         | 10.7                             | 28.0                              |
|                          | 4                             | 100      |                             |                                  |                                   |
| Sterling, . . . . .      | 71                            | 100      | 71                          | 6.5                              | 30.4                              |
| Taunton, . . . . .       | 1,607                         | 40       | 1,938                       | 10.8                             | 30.4                              |
|                          | 299                           | 160      |                             |                                  |                                   |
| Templeton, . . . . .     | 34                            | 550      | 281                         | 4.9                              | 27.3                              |
|                          | 283                           | 50       |                             |                                  |                                   |
|                          | 461                           | 50       |                             |                                  |                                   |
|                          | 239                           | 60       |                             |                                  |                                   |
| Wakefield, . . . . .     | 16                            | 100      | -1                          | -1                               | -1                                |
|                          | 7                             | 200      |                             |                                  |                                   |
|                          | 22                            | 250      |                             |                                  |                                   |
|                          | 2                             | 300      |                             |                                  |                                   |
|                          | 13                            | 600      |                             |                                  |                                   |
|                          | 906                           | 35       |                             |                                  |                                   |
|                          | 100                           | 43       |                             |                                  |                                   |
|                          | 32                            | 72       |                             |                                  |                                   |
| Wellesley, . . . . .     | 24                            | 100      | 1,098                       | 9.9                              | 30.0                              |
|                          | 23                            | 200      |                             |                                  |                                   |
|                          | 9                             | 360      |                             |                                  |                                   |
|                          | 1                             | 500      |                             |                                  |                                   |
| West Boylston, . . . . . | 234                           | 40       | 240                         | 4.7                              | 25.2                              |
|                          | 6                             | 60       |                             |                                  |                                   |
|                          | 367                           | 60       |                             |                                  |                                   |
| Westfield, . . . . .     | 1                             | 180      | 374                         | 11.0                             | 30.5                              |
|                          | 5                             | 225      |                             |                                  |                                   |
|                          | 1                             | 300      |                             |                                  |                                   |
|                          | 22                            | 320      |                             |                                  |                                   |
|                          | 27                            | 480      |                             |                                  |                                   |
|                          | 47                            | 515      | 84                          |                                  |                                   |

<sup>1</sup> Not known.

The towns of Middleborough and Wakefield and the cities of Holyoke and Westfield operate gas plants, the first-named since October 31, 1893, the second since August 7, 1894, the third since December 15, 1902, and the last since March 14, 1898.

The plant at Middleborough makes water gas, and those at Holyoke, Wakefield and Westfield coal and water gas.

The average price received in Holyoke for gas sold during the fiscal year 1920 was \$1.37 per thousand; in Middleborough, \$1.84, in Wakefield, \$1.77; and in Westfield, \$1.78. The maximum net prices in the municipalities named at the end of the fiscal year 1920 were: Holyoke, \$1.60; Middleborough, \$2.60; Wakefield, \$2.20; and Westfield, \$1.90 per thousand cubic feet.

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# APPENDICES

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## APPENDIX A. — OFFICERS OF COMPANIES.

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In accordance with the provisions of section 77 of chapter 164 of the General Laws, the Department herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or power from the returns made as of June 30, 1921:—

### THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

#### PRINCIPAL OFFICERS.

*President*, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Norman W. Mumford, Charles River Village, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Superintendent*, F. N. Sanderson, North Abington, Mass.

#### DIRECTORS.

Henry G. Bradlee, Brookline, Mass. A. Stuart Pratt, West Newton, Mass. Emery B. Gibbs, Brookline, Mass. Lot Phillips, West Hanover, Mass. Henry B. Sawyer, Boston, Mass. James W. Spence, Rockland, Mass. George R. Blinn, Bedford, Mass.

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### ADAMS GAS LIGHT COMPANY.

#### PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

#### DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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### THE AGAWAM ELECTRIC COMPANY.

#### PRINCIPAL OFFICERS.

*President*, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass.

#### DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred T. Ley, Springfield, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

## AMESBURY ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Jacob F. Spalding, Salisbury, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Jacob F. Spalding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. Harland A. Sawyer, Amesbury, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, Lexington, Mass. Arthur H. Wellman, Topsfield, Mass. Edward C. Mason, Winchester, Mass.

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## AMESBURY AND SALISBURY GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

## DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass.

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## AMHERST GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurers*, William D. Kellogg, Arlington, Mass., and John O'Connell, Amherst, Mass.

## DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Eugene P. Bartlett, Pelham, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

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## ARLINGTON GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

## ATHOL GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Alonzo P. Weeks, Winchester, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass. M. Bernard Webber, Bedford, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

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## ATTLEBORO GAS LIGHT CORPORATION.

## PRINCIPAL OFFICERS.

*President*, William C. Davenport, Taunton, Mass. *Treasurer*, Walter T. Soper, Taunton, Mass. *Clerk*, William J. Luther, Attleboro, Mass.

## DIRECTORS.

William C. Davenport, Taunton, Mass. Walter T. Soper, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. Henry F. Bassett, Taunton, Mass. Charles W. Davol, Taunton, Mass. James E. Blake, Attleboro, Mass.

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## ATTLEBORO STEAM AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Thomas C. Fales, Egypt, Mass. *Vice-President*, J. Edward Hills, Wellesley, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

## DIRECTORS.

Thomas C. Fales, Egypt, Mass. J. Edward Hills, Wellesley, Mass. G. Loring Briggs, Brookline, Mass. Nelson C. Fales, Brookline, Mass. Vincent Goldthwaite, Wellesley, Mass.

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## AYER ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

## A. W. BARNES STEAM SPECIALTY COMPANY.

(BOSTON.)

## PRINCIPAL OFFICERS.

*President*, Albert W. Barnes, Everett, Mass. *Treasurer*, John L. Collins, Dorchester, Mass. *Clerk*, Horace E. Whitten, West Somerville, Mass.

## DIRECTORS.

Albert L. Barnes, Everett, Mass. John L. Collins, Dorchester, Mass. Horace E. Whitten, West Somerville, Mass.

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## BEVERLY GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Andrew W. Rogers, Beverly, Mass. *Treasurer and Clerk*, Charles R. Prichard, Lowell, Mass.

## DIRECTORS.

Andrew W. Rogers, Beverly, Mass. Herbert F. Winslow, Boston, Mass. Sidney W. Winslow, Jr., Boston, Mass. Chauncey N. Waldron, Brookline, Mass. Charles R. Prichard, Lowell, Mass.

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## BLACKSTONE ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass.

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## BLOCK PLANT ELECTRIC LIGHT COMPANY.

(BOSTON.)

## PRINCIPAL OFFICERS.

*President*, Francis I. Welsh, Everett, Mass. *Treasurer and Clerk*, John W. Rogers, Hyde Park, Mass.

## DIRECTORS.

Francis I. Welsh, Everett, Mass. John W. Rogers, Hyde Park, Mass. Arthur W. Krey, Dorchester, Mass.



## BOSTON CONSOLIDATED GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, William A. Wood, Boston, Mass. *Vice-Presidents*, Dana D. Barnum, Dedham, Mass., and E. N. Wrightington, Brookline, Mass. *Treasurer*, Dana D. Barnum, Dedham, Mass. *Assistant Treasurer*, George M. Cox, Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass. *Secretary*, Henry S. Lyons, Brookline, Mass.

## DIRECTORS.

Charles F. Adams, Boston, Mass. W. C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. Joseph B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederic E. Snow, Boston, Mass. Robert Winsor, Jr., Weston, Mass. Edwin S. Webster, Newton, Mass. Ernest G. Adams, Brookline, Mass. Robert Winsor, Weston, Mass. W. A. Wood, Boston, Mass. Myles Connors, Boston, Mass.

## BROCKTON GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Marcus Beebe, Malden, Mass. *Vice-President*, John S. Bartlett, Lynn, Mass. *Treasurer*, Micajah P. Clough, Lynn, Mass. *Clerk*, Charles S. Purinton, Plymouth, Mass.

## DIRECTORS.

Micajah P. Clough, Lynn, Mass. John S. Bartlett, Lynn, Mass. Charles S. Purinton, Plymouth, Mass. Marcus Beebe, Malden, Mass. H. K. Morrison, Lynn, Mass. B. N. Johnson, Lynn, Mass. R. C. Morse, Lynn, Mass. Stewart McLeod, Brockton, Mass. George H. Priest, Brockton, Mass.

## CAMBRIDGE ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, J. Henry Russell, Cambridge, Mass. *Vice-President*, Gustavus Goepper, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

## DIRECTORS.

J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. William Minot, Boston, Mass. William Blodget, Chestnut Hill, Mass.

## CAMBRIDGE GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Albert M. Barnes, Cambridge, Mass. *Vice-President and Clerk*, Karl S. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass.

## DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. George S. Wright, Watertown, Mass. Albert M. Barnes, Cambridge, Mass.

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## CAPE AND VINEYARD ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Benjamin C. Cromwell, Tisbury, Mass. *Vice-President*, Henry H. Taylor, Falmouth, Mass. *Treasurer and Clerk*, Eugene Carpenter, Oak Bluffs, Mass. *Assistant Treasurers*, Ralph W. Coffin, Tisbury, Mass., and Theodore Chaffin, Barnstable, Mass.

## DIRECTORS.

Benjamin C. Cromwell, Tisbury, Mass. John C. Hamblin, Oak Bluffs, Mass. Ralph W. Coffin, Tisbury, Mass. Eugene Carpenter, Oak Bluffs, Mass. Perez H. Phinney, Monument Beach, Mass. Arthur E. Guyer, Hyannis, Mass. Henry H. Taylor, Falmouth, Mass.

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## CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur H. Wellman, Topsfield, Mass. *Vice-Presidents*, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, Winchester, Mass. Henry I. Harriman, Newton, Mass. Edward C. Mason, Winchester, Mass. Charles R. Adams, Brookline, Mass. Arthur H. Wellman, Topsfield, Mass.

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## CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

## PRINCIPAL OFFICERS.

*President*, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass.

## CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President and Vice-President*, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

## DIRECTORS.

George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass.

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## CHARLESTOWN GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

## DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Cambridge, Mass. Frank M. Sawtell, Malden, Mass. George O. G. Coale, Boston, Mass. F. Foster Sherburne, Lexington, Mass. Samuel J. Fowler, Cambridge, Mass.

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## CHESTER ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Clara M. Gardner, Chester, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

## DIRECTORS.

Clara M. Gardner, Chester, Mass. E. LeRoy Gardner, Chester, Mass.

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## CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

## PRINCIPAL OFFICERS.

*President*, Roland B. Hussey, Nantucket, Mass. *Treasurer and Clerk*, Albert G. Brock, Nantucket, Mass.

## DIRECTORS.

Roland B. Hussey, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. George C. Rule, Nantucket, Mass. William C. Brock, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. Charles R. Prichard, Beverly, Mass. Franklin E. Smith, Newton, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

*President*, William B. Nichols, Quincy, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, West Newton, Mass. Clarence E. Burgin, Quincy, Mass. Nathan G. Nickerson, Quincy, Mass. Robert Grant, Brookline, Mass. William B. Nichols, Quincy, Mass.

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CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

*President*, Chandler M. Wood, Winchester, Mass. *Vice-President*, Charles R. Adams, Boston, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Chandler M. Wood, Winchester, Mass. Charles R. Adams, Boston, Mass. B. Devereux Barker, Boston, Mass. Thomas C. Fales, Egypt, Mass. Vincent Goldthwaite, Wellesley, Mass.

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EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

*President*, N. W. Gifford, Cambridge, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. N. W. Gifford, Cambridge, Mass. W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Brookline, Mass. Edwin M. Richards, West Newton, Mass.

## EASTERN MASSACHUSETTS ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Albert B. Tenney, Lexington, Mass. *Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Russell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Horace P. Wood, Boston, Mass. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I. F. S. Smith, Boston, Mass.

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## EASTHAMPTON GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

## DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred C. Abercrombie, Turners Falls, Mass. Frank W. Hance, Turners Falls, Mass. Charles W. Hazelton, Montague City, Mass. Horace L. Clark, Easthampton, Mass. Frank E. Lyman, Easthampton, Mass. John N. Lyman, Easthampton, Mass. Charles H. Johnson, Easthampton, Mass.

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## THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

## PRINCIPAL OFFICERS.

*President*, Charles L. Edgar, Brookline, Mass. *Vice-President*, Walter C. Baylies, Taunton, Mass. *Treasurer and Assistant Clerk*, Thomas K. Cummins, Milton, Mass. *Assistant Treasurer and Clerk*, Fred C. Havlin, Somerville, Mass.

## DIRECTORS.

Charles F. Adams, Concord, Mass. Rudolphe L. Agassiz, Hamilton, Mass. Oliver Ames, North Easton, Mass. Robert Amory, Boston, Mass. Walter C. Baylies, Taunton, Mass. I. Tucker Burr, Milton, Mass. Thomas K. Cummins, Milton, Mass. Charles L. Edgar, Brookline, Mass. Robert F. Herrick, Milton, Mass. George R. Jewett, Salem, Mass. Robert Saltonstall, Readville, Mass. John E. Thayer, Jr., Hamilton, Mass.

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## EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

## PRINCIPAL OFFICERS.

*President*, Frederick B. Howard, Brockton, Mass. *Vice-President*, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Manager*, Albert F. Nelson, Brockton, Mass.

## DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Russell Robb, Concord, Mass. Charles S. Purinton, Plymouth, Mass. William C. Williams, Dedham, Mass. Frederick B. Howard, Brockton, Mass.

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## FALL RIVER ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Albert F. Dow, Fall River, Mass. *Vice-President and General Manager*, Roy F. Whitney, Fall River, Mass. *Treasurer and Clerk*, Andrew P. Nichols, Fall River, Mass. *Assistant Treasurers*, Owen Durfee, Fall River, Mass., and Mildred White, Fall River, Mass.

## DIRECTORS.

Thomas B. Bassett, Fall River, Mass. Jerome C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. John S. Brayton, Jr., Fall River, Mass. William L. S. Brayton, Fall River, Mass. Simeon B. Chase, Fall River, Mass. Frederick O. Dodge, Fall River, Mass. Albert F. Dow, Fall River, Mass. Nathan Durfee, Fall River, Mass. Robert S. Goff, Fall River, Mass. Albert A. Harrison, Fall River, Mass. Oliver S. Hawes, Fall River, Mass. James E. Osborn, Fall River, Mass. Roy F. Whitney, Fall River, Mass. Charles Walcott, Boston, Mass.

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## FALL RIVER GAS WORKS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Marcy L. Sperry, Milton, Mass. *Vice-President*, Jason C. Leighton, Somerville, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, John T. G. Nichols, Cambridge, Mass., Lawrence E. Eustis, Cambridge, Mass., and Sidney E. Baker, Fall River, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Manager*, Joseph E. Nute, Fall River, Mass.

## DIRECTORS.

Malcolm Donald, Milton, Mass. Alfred D. Foster, Milton, Mass. George C. Lee, Westwood, Mass. Robert H. Gardiner, Jr., Needham, Mass. Philip Stockton, Manchester, Mass. Spencer Borden, Jr., Fall River, Mass. Edward R. Utley, Cambridge, Mass. John E. Thayer, Jr., Lancaster, Mass. Marcy L. Sperry, Milton, Mass.

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## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Herbert I. Wallace, Fitchburg, Mass. Charles E. Ware, Fitchburg, Mass. Bernon E. Helme, Kingston, R. I. Horace P. Wood, Boston, Mass. Forrest S. Smith, Boston, Mass.

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## FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

## PRINCIPAL OFFICERS.

*President*, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## TRUSTEES.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Paul B. Webber, Bedford, Mass. M. Bernard Webber, Bedford, Mass. Chandler M. Wood, Winchester, Mass.

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## FRANKLIN ELECTRIC LIGHT COMPANY.

(TURNERS FALLS.)

## PRINCIPAL OFFICERS.

*President*, Fred C. Abercrombie, Turners Falls, Mass. *Vice-President*, Charles W. Schuler, Montague City, Mass. *Treasurer and Clerk*, Charles I. Hosmer, Turners Falls, Mass.

## DIRECTORS.

Fred C. Abercrombie, Turners Falls, Mass. Charles W. Schuler, Montague City, Mass. Charles W. Hazelton, Montague City, Mass. M. H. Mahoney, Worcester, Mass. L. S. Field, Montague, Mass. W. J. Parsons, Millers Falls, Mass. F. W. Hance, Turners Falls, Mass.

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## GARDNER ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

## DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Francis S. Whittemore, Gardner, Mass. Henry I. Harriman, Newton, Mass. Philip Young, Boston, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

*Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Harold B. Lamont, Lexington, Mass. Bowen Tufts, Hull, Mass. James A. Stiles, Gardner, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Louis A. Greenwood, Gardner, Mass. Edward L. Bennett, Cambridge, Mass. Frank J. Pierce, Gardner, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Winchester, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

*President*, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Robert C. Morse, Boston, Mass. *Assistant Treasurer*, Micajah P. Clough, Boston, Mass. *General Manager*, Ernest L. Munger, Gloucester, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred A. Barker, Gloucester, Mass. Robert C. Morse, Boston, Mass. Micajah P. Clough, Boston, Mass. Joseph O. Proctor, Jr., Boston, Mass. Charles R. Prichard, Lowell, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

*President*, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, George W. Lawrence, Greenfield, Mass. *Treasurer*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurers*, Linwood E. Hewitt, Turners Falls, Mass., Frank C. Keegan, Greenfield, Mass., and William D. Kellogg, Boston, Mass. *Clerk*, F. Leslie Foss, Greenfield, Mass.



## DIRECTORS.

Joseph W. Stevens, Greenfield, Mass. George W. Lawrence, Greenfield, Mass. Eugene B. Blake, Greenfield, Mass. William B. Allen, Greenfield, Mass. Frederick H. Payne, Greenfield, Mass. John W. Smead, Greenfield, Mass. William A. Davenport, Greenfield, Mass.

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## GREENFIELD GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Wallace L. Mason, Keene, N. H. *Treasurer*, Philip H. Faulkner, Keene, N. H. *Assistant Treasurer*, Edward L. Gay, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass. *Manager*, F. C. Butler, Greenfield, Mass.

## DIRECTORS.

Wallace L. Mason, Keene, N. H. Allen Hollis, Concord, N. H. Charles N. Stoddard, Greenfield, Mass. Philip H. Faulkner, Keene, N. H. Ralph D. Smith, Keene, N. H.

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## HARVARD GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## HAVERHILL ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Howard T. Sands, Melrose, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac C. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Forrest S. Smith, Boston, Mass.

## HAVERHILL GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Frederick P. Royce, Dedham, Mass. *Vice-President*, Marcy L. Sperry, Milton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Manager*, J. P. Ingle, Haverhill, Mass.

## DIRECTORS.

George C. Lee, Westwood, Mass. Wallace B. Donham, Newton Center, Mass. Frank D. Bemis, Beverly Farms, Mass. Philip Stockton, Manchester, Mass. Edwin S. Webster, Newton, Mass. Frederick P. Royce, Dedham, Mass. Henry G. Bradlee, Brookline, Mass.

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## HUNTINGTON ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Henry E. Stanton, Huntington, Mass. *Treasurer*, Eliza A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass. *Superintendent*, Emroy E. Stanton, Huntington, Mass.

## DIRECTORS.

Henry E. Stanton, Huntington, Mass. Emroy E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

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## IPSWICH GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Daniel Safford, Ipswich, Mass. *Treasurer and Clerk*, George E. Farley, Ipswich, Mass. *Manager*, Charles W. Brown, Ipswich, Mass.

## DIRECTORS.

Daniel Safford, Ipswich, Mass. George E. Farley, Ipswich, Mass. Jennie T. Safford, Ipswich, Mass. Emeline F. Farley, Ipswich, Mass. Charles W. Brown, Ipswich, Mass.

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## LAWRENCE GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, I. McD. Garfield, Boston, Mass. *Vice-President and Agent*, Fred H. Sargent, Lawrence, Mass. *Treasurer*, R. W. Emmons, 2d, Boston, Mass. *Clerk*, H. R. Peverly, Melrose, Mass.

## DIRECTORS.

N. H. Emmons, Boston, Mass. R. W. Emmons, 2d, Boston, Mass. Walter Coulson, Lawrence, Mass. Franklin Butler, Lawrence, Mass. I. McD. Garfield, Boston, Mass. F. H. Sargent, Lawrence, Mass. Thomas D. Gannett, Boston, Mass. James H. Bride, Lawrence, Mass. Robert H. Gardiner, Jr., Boston, Mass.

## LEE ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Bennett T. Gale, Lee, Mass. *Vice-President*, William L. Adam, Pittsfield, Mass. *Treasurer*, William A. Whittlesey, Pittsfield, Mass. *Clerk and Manager*, Carl Wurtzbach, Lee, Mass.

## DIRECTORS.

William L. Adam, Pittsfield, Mass. S. G. Colt, Pittsfield, Mass. Bennett T. Gale, Lee, Mass. James A. Rice, Lee, Mass. William A. Whittlesey, Pittsfield, Mass. D. M. Wilcox, Lee, Mass. Carl Wurtzbach, Lee, Mass.

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## LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## LEOMINSTER GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## LEXINGTON GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## THE LOWELL ELECTRIC LIGHT CORPORATION.

## PRINCIPAL OFFICERS.

*President*, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Norman W. Mumford, Charles River Village, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, John T. G. Nichols, Cambridge, Mass., and Lawrence E. Eustis, Cambridge, Mass. *Clerk*, Victor D. Vickery, Cambridge, Mass. *Local Manager*, John A. Hunnewell, Lowell, Mass.

## DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Harry Dunlap, Lowell, Mass. Stedman Buttrick, Concord, Mass. Edwin S. Webster, Newton, Mass. A. Stuart Pratt, West Newton, Mass. Jesse P. Lyman, Ashby, Mass. Albert W. Rice, Worcester, Mass.

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## LOWELL GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, George S. Motley, Lowell, Mass. *First Vice-President*, Frank E. Dunbar, Lowell, Mass. *Second Vice-President*, Charles R. Prichard, Lowell, Mass. *Treasurer and Clerk*, George F. Wagner, Lowell, Mass.

## DIRECTORS.

Edward N. Burke, Lowell, Mass. Austin K. Chadwick, Lowell, Mass. Frank E. Dunbar, Lowell, Mass. George S. Motley, Lowell, Mass. Clarence H. Nelson, Lowell, Mass. C. Brooks Stevens, Lowell, Mass. Edward M. Tucke, Lowell, Mass.

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## LUDLOW ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass.

## DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

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## LYNN GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, John S. Bartlett, Lynn, Mass. *Vice-President*, Micajah P. Clough, Lynn, Mass. *Treasurer and Clerk*, Eugene B. Fraser, Lynn, Mass. *General Manager*, H. K. Morrison, Lynn, Mass.

## DIRECTORS.

John S. Bartlett, Lynn, Mass. Henry N. Berry, Lynn, Mass. Micajah P. Clough, Lynn, Mass. Albert M. Creighton, Lynn, Mass. Eugene B. Fraser, Lynn, Mass. Benjamin N. Johnson, Lynn, Mass. Arthur W. Pinkham, Lynn, Mass. C. S. Purinton, Plymouth, Mass.

## MALDEN ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Albert B. Tenney, Lexington, Mass. *Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Russell C. Tenney, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

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## MALDEN AND MELROSE GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Albert B. Tenney, Lexington, Mass. *Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

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## MANCHESTER ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Oliver T. Roberts, Manchester, Mass. *Vice-President*, C. F. Bancroft, Boston, Mass. *Treasurer*, C. R. Rockwell, Milton, Mass. *Clerk*, Raymond C. Allen, Manchester, Mass. *Manager*, Thomas A. Lees, Manchester, Mass.

## DIRECTORS.

Gordon Abbott, Manchester, Mass. T. Jefferson Coolidge, Manchester, Mass. Philip Dexter, Boston, Mass. George C. Lee, Westwood, Mass. Oliver T. Roberts, Manchester, Mass.

## MARLBOROUGH ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Elihu G. Loomis, Bedford, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, Hull, Mass. Alonzo P. Weeks, Winchester, Mass. Louis P. Howe, Marlborough, Mass. Edward C. Mason, Winchester, Mass.

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## MARLBOROUGH-HUDSON GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Alonzo P. Weeks, Winchester, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, Hull, Mass. Alonzo P. Weeks, Winchester, Mass. Edward L. Bennett, Cambridge, Mass.

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## MILFORD ELECTRIC LIGHT AND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## MILFORD GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

## MILL RIVER ELECTRIC LIGHT COMPANY.

(WILLIAMSBURG.)

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.  
James F. Bacon, Boston, Mass.

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## NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Oliver Prescott, Dartmouth, Mass. *Vice-President*, Frank H. Gifford, New Bedford, Mass. *Treasurer and Clerk*, Charles R. Price, New Bedford, Mass. *General Manager*, William H. Snow, New Bedford, Mass.

## DIRECTORS.

Lot B. Bates, New Bedford, Mass. Frank H. Gifford, New Bedford, Mass.  
Thomas F. Glennon, New Bedford, Mass. Henry M. Knowles, New Bedford, Mass.  
Parkman M. Lund, New Bedford, Mass. John S. Perry, New Bedford, Mass.  
William H. Pitman, New Bedford, Mass. Oliver Prescott, Dartmouth, Mass.  
Charles R. Price, New Bedford, Mass. Frederic Taber, New Bedford, Mass.  
Francis E. Frothingham, Boston, Mass.

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## NEWBURYPORT GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur W. Wood, Arlington, Mass. *Vice-President*, N. N. Jones, Newburyport, Mass. *Treasurer and Clerk*, F. C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, William D. Kellogg, Arlington, Mass.

## DIRECTORS.

Arthur W. Wood, Arlington, Mass. N. N. Jones, Newburyport, Mass. William C. Chick, Boston, Mass. J. Preston Rice, Boston, Mass. William G. Fisher, Newburyport, Mass. William E. Stanwood, Boston, Mass.

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## NEW ENGLAND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President*, Henry I. Harriman, Newton, Mass. *Vice-President*, George S. Smith, Newton Center, Mass. *Treasurer*, William W. Brooks, Brookline, Mass. *Clerk*, Richard Y. Fitzgerald, Jamaica Plain, Mass.

## DIRECTORS.

Charles L. Ayling, Brookline, Mass. George B. Baker, Chestnut Hill, Mass. Malcolm G. Chace, Providence, R. I. Richard Y. Fitzgerald, Jamaica Plain, Mass. Henry I. Harriman, Newton, Mass. Samuel C. Moore, Worcester, Mass. John S. Phipps, New York, N. Y. Arthur E. Pope, Wellesley Hills, Mass. Philip Stockton, Manchester, Mass. George S. Smith, Newton Center, Mass. Philip Young, Boston, Mass.

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## NEWTON AND WATERTOWN GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Waldo A. Learned, Newton, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer and Clerk*, A. S. Bull, Boston, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass.

## DIRECTORS.

George H. Doty, Waltham, Mass. Robert Grant, Brookline, Mass. Sidney Harwood, Newton, Mass. Waldo A. Learned, Newton, Mass. James L. Richards, Newton, Mass. E. P. Smith, Waltham, Mass. Edwin M. Richards, Newton, Mass.

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## NORTH ADAMS GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## NORTHAMPTON ELECTRIC LIGHTING COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## NORTHAMPTON GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.



## NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Austin W. Follett, North Attleborough, Mass. *Treasurer and Clerk*, J. F. Coddington, North Attleborough, Mass.

## DIRECTORS.

Austin W. Follett, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Harry F. Barrows, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Joseph B. Gerould, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass.

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## NORTON POWER AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Robert H. Hewins, Norton, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass.

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## NORWOOD GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Paul B. Webber, Bedford, Mass. Vincent Goldthwaite, Wellesley, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Herbert M. Plimpton, Norwood, Mass. Louis E. Flye, Norwood, Mass. Edward C. Mason, Winchester, Mass.

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## OLD COLONY GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, E. M. Farnsworth, Brookline, Mass. *Vice-President and Treasurer*, E. M. Farnsworth, Jr., Brookline, Mass. *Clerk*, Howard B. Hall, East Braintree, Mass.

## DIRECTORS.

E. M. Farnsworth, Brookline, Mass. E. M. Farnsworth, Jr., Brookline, Mass. G. Loring Briggs, Brookline, Mass. Thomas C. Fales, Egypt, Mass. Albert L. Lincoln, Brookline, Mass.

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

*President*, Thomas Shortall, Boston, Mass. *Treasurer*, Stanley B. Fleet, Boston, Mass.

DIRECTORS.

Thomas Shortall, Boston, Mass. Stanley B. Fleet, Boston, Mass. Charles Clough, Boston, Mass.

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PITTSFIELD COAL GAS COMPANY.

PRINCIPAL OFFICERS.

*President and Clerk*, William L. Adam, Pittsfield, Mass. *Vice-President*, George H. Tucker, Pittsfield, Mass. *Treasurer*, Harry A. Dunbar, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. George H. Tucker, Pittsfield, Mass. William G. Backus, Pittsfield, Mass. Thomas F. Plunkett, Pittsfield, Mass. Norman C. Hull, Pittsfield, Mass. Irving D. Ferry, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass.

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PITTSFIELD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

*President and Treasurer*, Alexander Kennedy, Pittsfield, Mass. *Vice-President*, Charles E. Merrill, Pittsfield, Mass. *Assistant Treasurer*, W. A. Whittlesey, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Winthrop M. Crane, Dalton, Mass. Edward A. Jones, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. Charles E. Merrill, Pittsfield, Mass. Henry R. Peirson, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass. W. A. Whittlesey, Pittsfield, Mass. Carl Wurtzbach, Lee, Mass.

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PLYMOUTH ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

*President*, W. L. Boyden, Plymouth, Mass. *Treasurer*, A. Cleveland Bent, Taunton, Mass. *Assistant Treasurer*, George H. Williams, Plymouth, Mass. *Clerk*, Arthur Lord, Plymouth, Mass.

DIRECTORS.

A. Cleveland Bent, Taunton, Mass. Arthur Lord, Plymouth, Mass. Bowen Tufts, Hull, Mass. W. L. Boyden, Plymouth, Mass. George H. Williams, Plymouth, Mass.

## PLYMOUTH GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Arthur Lord, Plymouth, Mass. Bowen Tufts, Hull, Mass. A. Cleveland Bent, Taunton, Mass. Edward C. Mason, Winchester, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Harold B. Lamont, Lexington, Mass.

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## PROVINCETOWN LIGHT AND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President*, A. Cleveland Bent, Taunton, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, William H. Young, Provincetown, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

A. Cleveland Bent, Taunton, Mass. George H. Williams, Plymouth, Mass. William H. Young, Provincetown, Mass. Walter H. Welsh, Provincetown, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Arthur Lord, Plymouth, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass.

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## QUINCY ELECTRIC LIGHT AND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President and Treasurer*, Henry M. Faxon, Quincy, Mass. *Vice-President*, Thomas Fenno, Quincy, Mass. *Clerk*, Alva Morrison, Cambridge, Mass.

## DIRECTORS.

Henry M. Faxon, Quincy, Mass. Thomas Fenno, Quincy, Mass. James E. Cashman, Quincy, Mass. Alva Morrison, Cambridge, Mass.

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## RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. George W. Perry, Weymouth, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

## SALEM ELECTRIC LIGHTING COMPANY.

## PRINCIPAL OFFICERS.

*President*, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Charles B. Price, Swampscott, Mass. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

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## SALEM GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Henry A. Hale, Salem, Mass. *Treasurer and Clerk*, Benjamin W. Sluman, Salem, Mass. *Manager*, John L. Tudbury, Salem, Mass. *Consulting Engineer*, Charles R. Prichard, Lowell, Mass.

## DIRECTORS.

Henry A. Hale, Salem, Mass. Samuel H. Batchelder, Salem, Mass. George W. Grant, Salem, Mass. Charles R. Prichard, Lowell, Mass. Andrew W. Rogers, Beverly, Mass. John L. Tudbury, Salem, Mass. Sidney W. Winslow, Jr., Beverly, Mass.

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## SEEKONK ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Edwin A. Barrows, Providence, R. I. *Vice-President*, Arthur B. Lisle, Warwick, R. I. *Treasurer*, Lester F. Mowry, Providence, R. I. *Clerk*, Jesse E. Gray, Seekonk, Mass.

## DIRECTORS.

Arthur B. Lisle, Warwick, R. I. Edwin A. Barrows, Providence, R. I. Jesse E. Gray, Seekonk, Mass.

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## SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, John C. Makepeace, Wareham, Mass. *Vice-President*, Bowen Tufts Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

John C. Makepeace, Wareham, Mass. Benjamin E. Waters, Marion, Mass. Isaac E. Hiller, Marion, Mass. Merton E. Grush, Winchester, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Charles R. Adams, Brookline, Mass. Edward C. Mason, Winchester, Mass.

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## SOUTHERN BERKSHIRE POWER AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Charles E. Hull, Stockbridge, Mass. *Vice-Presidents*, Allen T. Treadway, Stockbridge, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Charles E. Hull, Stockbridge, Mass. Harold B. Lamont, Lexington, Mass. Allen T. Treadway, Stockbridge, Mass. Bowen Tufts, Hull, Mass. George W. Perry, Weymouth, Mass. Walter B. Sanford, Great Barrington, Mass. M. A. Brown, Lenox, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Alexander Sedgwick, Stockbridge, Mass.

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## SPENCER GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## SPRINGFIELD GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Charles H. Tenney, Springfield, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Eugene Milliken, Longmeadow, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. D. Edgar Manson, Brookline, Mass. Albert B. Tenney, Lexington, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. William G. Wheat, Springfield, Mass. Frederick Harris, Springfield, Mass. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Frederick D. Parsons, Springfield, Mass.

## SUBURBAN GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Albert B. Tenney, Lexington, Mass. *Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

## DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Elihu M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y. Forrest S. Smith, Boston, Mass.

## TAUNTON GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

## DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

## TURNERS FALLS POWER AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, George W. Lawrence, Greenfield, Mass. *Vice-Presidents*, Alvah Crocker, Fitchburg, Mass., and W. Rodman Peabody, Boston, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, Linwood E. Hewitt, Turners Falls, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass. *Third Assistant Treasurer*, Robert N. Mitchell, Springfield, Mass.

## DIRECTORS.

George W. Lawrence, Greenfield, Mass. Alvah Crocker, Fitchburg, Mass. W. Rodman Peabody, Boston, Mass. Joseph W. Stevens, Greenfield, Mass. Charles W. Hazelton, Montague City, Mass. Jonathan Bulkley, New York, N. Y. Charles Walcott, Boston, Mass. Fred T. Ley, Springfield, Mass. Henry O. Underwood, Boston, Mass. Alfred L. Ripley, Boston, Mass. Arthur N. Wood, Boston, Mass. J. Preston Rice, Boston, Mass. Moses Williams, Boston, Mass. Charles Stetson, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

## TYNGSBORO ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, George J. Murphy, Boston, Mass. *Vice-President*, Allan Forbes, Boston, Mass. *Treasurer*, Carl S. Herrmann, Worcester, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

## DIRECTORS.

George J. Murphy, Boston, Mass. Allan Forbes, Boston, Mass. R. A. Powers, Boston, Mass.

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## UNION LIGHT AND POWER COMPANY.

(FRANKLIN.)

## PRINCIPAL OFFICERS.

*President*, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Merton E. Grush, Winchester, Mass. Bowen Tufts, Hull, Mass. William S. Kimball, Foxborough, Mass. Charles R. Adams, Brookline, Mass. Arthur H. Wellman, Topsfield, Mass. Edward C. Mason, Winchester, Mass.

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## UNITED ELECTRIC LIGHT COMPANY.

(SPRINGFIELD.)

## PRINCIPAL OFFICERS.

*President*, Robert W. Day, Springfield, Mass. *Vice-President*, George B. Holbrook, Barnstable, Mass. *Treasurer and Clerk*, Walter L. Mulligan, Springfield Mass. *Assistant Treasurer*, Joseph F. Lyons, Springfield, Mass.

## DIRECTORS.

Robert W. Day, Springfield, Mass. Walter L. Mulligan, Springfield, Mass. George B. Holbrook, Barnstable, Mass. William C. Godfrey, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass. Alfred Leeds, Springfield, Mass.

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## WARE ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass. John H. Schoonmaker, Ware, Mass.

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## WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, N. T. Hurlburt, Webster, Mass. *Vice-President*, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Frederick W. Johnson, Webster, Mass.

## DIRECTORS.

John W. Dobbie, Webster, Mass. N. T. Hurlburt, Webster, Mass. Frederick W. Johnson, Webster, Mass. Louis E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. Herbert S. Shaw, Webster, Mass.

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## WESTBOROUGH GAS AND ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Elihu G. Loomis, Bedford, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass.

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## WEST BOSTON GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Thomas C. Fales, Egypt, Mass. *Vice-President*, Chandler M. Wood, Winchester, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

## DIRECTORS.

Thomas C. Fales, Egypt, Mass. B. Devereaux Barker, Boston, Mass. Chandler M. Wood, Winchester, Mass. Vincent Goldthwaite, Wellesley, Mass. Nelson C. Fales, Brookline, Mass.

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## WEYMOUTH LIGHT AND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur H. Wellman, Topsfield, Mass. *Vice-Presidents*, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.



## DIRECTORS.

Arthur H. Wellman, Topsfield, Mass. Bowen Tufts, Hull, Mass. Vincent Goldthwaite, Wellesley, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. George W. Perry, East Weymouth, Mass. George L. Barnes, East Weymouth, Mass. Edward C. Mason, Winchester, Mass.

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## WILLIAMSTOWN GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

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## WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

## PRINCIPAL OFFICERS.

*President*, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Frank C. Smith, Jr., Winchendon, Mass. George W. Perry, East Weymouth, Mass. Edward L. Bennett, Cambridge, Mass. Paul B. Webber, Bedford, Mass. Charles R. Adams, Brookline, Mass. E. D. Sargent, Winchendon, Mass. Edward C. Mason, Winchester, Mass.

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## WOBURN GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

## DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. David P. Kimball, Boston, Mass. William E. Blodgett, Woburn, Mass. Archibald G. Monks, Waltham, Mass.

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## WORCESTER COUNTY GAS COMPANY.

## PRINCIPAL OFFICERS.

*President*, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

## DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

## WORCESTER ELECTRIC LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Robert W. Rollins, Worcester, Mass. *Treasurer and Clerk*, Arthur S. Longley, Worcester, Mass. *Assistant General Manager*, Fred H. Smith, Worcester, Mass.

## DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. George T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. Frank L. Coes, Worcester, Mass. Charles E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. John A. Denholm, Worcester, Mass. Frank A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. Willis E. Sibley, Worcester, Mass.

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## WORCESTER GAS LIGHT COMPANY.

## PRINCIPAL OFFICERS.

*President*, Louis H. Buckley, Worcester, Mass. *Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer and Clerk*, De Witt Clinton, Worcester, Mass.

## DIRECTORS.

Louis H. Buckley, Worcester, Mass. De Witt Clinton, Worcester, Mass. George Crompton, Worcester, Mass. Francis H. Dewey, Worcester, Mass. D. Edgar Manson, Brookline, Mass. Paul B. Morgan, Worcester, Mass. Charles H. Tenney, Springfield, Mass. Charles G. Washburn, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. Burton H. Wright, Worcester, Mass.

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## WORCESTER SUBURBAN ELECTRIC COMPANY.

## PRINCIPAL OFFICERS.

*President*, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Malcolm G. Chace, Providence, R. I. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

## DIRECTORS.

Chauncey D. Parker, Boston, Mass. George W. Perry, East Weymouth, Mass. Bowen Tufts, Hull, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I. Gustavus Goepper, Cambridge, Mass. Elihu G. Loomis, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Bryan R. Houghton, Boston, Mass. Frank S. Smith, Jr., Worcester, Mass. George B. Adams, Adams, Mass. Edward C. Mason, Winchester, Mass.

## APPENDIX B.—GAS AND ELECTRIC COMPANIES.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1921.

[From the returns made, as corrected by the Department.]

For localities supplied see pages 6 and 33.

#### THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

##### ASSETS.

##### Electric plant:

|   |             |
|---|-------------|
| Lands and buildings, . . . . .                    | \$43,351 42 |
| Steam plant, . . . . .                            | 29,160 92   |
| Electric plant, . . . . .                         | 93,773 97   |
| Overhead lines, . . . . .                         | 295,025 37  |
| Underground conduits, wires and cables, . . . . . | 2,817 62    |
| Transformers, . . . . .                           | 39,913 81   |
| Meters, . . . . .                                 | 60,593 57   |
| Street lamps and fixtures, . . . . .              | 6,674 75    |

571,311 43

##### Other assets:

|  |            |
|--|------------|
| Other permanent structures, . . . . .                    | \$2,293 60 |
| Cash, . . . . .  | 12,262 99  |
| Notes receivable, . . . . .                              | 298 00     |
| Due for electricity, . . . . .                           | 28,382 04  |
| Sundry accounts due the company, . . . . .               | 33,949 72  |
| Motors on hand, . . . . .                                | 11,021 84  |
| Electric tools and implements, . . . . .                 | 3,346 68   |
| Other electric materials and supplies on hand, . . . . . | 45,830 76  |
| Stable and garage equipment, . . . . .                   | 10,135 33  |
| Office furniture, . . . . .                              | 358 50     |
| Prepaid insurance and interest, . . . . .                | 1,823 88   |
| Suspense accounts, . . . . .                             | 1,025 54   |

150,728 88

Total assets, . . . . . \$722,040 31

##### LIABILITIES.

|                                |              |
|--------------------------------|--------------|
| Capital stock, . . . . .       | \$283,500 00 |
| Coupon notes, . . . . .        | 85,000 00    |
| Other notes payable, . . . . . | 60,000 00    |
| Unpaid bills, . . . . .        | 30,263 89    |

## 178 DEPARTMENT OF PUBLIC UTILITIES. [Jan.

|   |              |
|---|--------------|
| Deposits by customers, . . . . .                            | \$1,069 55   |
| Interest accrued but not due, . . . . .                     | 51 53        |
| Premium realized on stock issues, . . . . .                 | 55,350 00    |
| Replacement reserve, . . . . .                              | 85,486 42    |
| Amounts due from the company, not included above, . . . . . | 10,455 45    |
| Total liabilities, . . . . .                                | \$611,176 84 |
| Profit and loss balance, . . . . .                          | 110,863 47   |
| Total credits, . . . . .                                    | \$722,040 31 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| At station, . . . . .                      | \$7,229 93          |                     |
| For current bought, . . . . .              | 153,672 22          |                     |
| distribution, . . . . .                    | 64,978 99           |                     |
| management, . . . . .                      | 47,055 24           |                     |
| taxes, . . . . .                           | 17,705 25           |                     |
| incidentals, . . . . .                     | 5,961 31            |                     |
|  | <u>\$296,602 94</u> |                     |
| Income from sale of electricity, . . . . . |                     | \$343,184 84        |
| other sources, . . . . .                   |                     | 3,138 66            |
| Balance to profit and loss, . . . . .      | 49,720 56           |                     |
|  | <u>\$346,323 50</u> | <u>\$346,323 50</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1920, . . . . .            |                     | \$103,287 04        |
| Balance of manufacturing account, . . . . . |                     | 49,720 56           |
| Interest received, . . . . .                |                     | 830 23              |
| Rents, . . . . .                            |                     | 122 54              |
| Jobbing, . . . . .                          |                     | 9,196 53            |
| Other items of income, . . . . .            |                     | 614 08              |
| Interest paid, . . . . .                    | \$9,820 39          |                     |
| Dividends declared, . . . . .               | 22,680 00           |                     |
| Replacement reserve, . . . . .              | 20,000 00           |                     |
| Other items, . . . . .                      | 407 12              |                     |
| Balance June 30, 1921, . . . . .            | 110,863 47          |                     |
|   | <u>\$163,770 98</u> | <u>\$163,770 98</u> |

## ADAMS GAS LIGHT COMPANY.

## ASSETS.

|                                      |                    |  |
|--------------------------------------|--------------------|--|
| Gas plant:                           |                    |  |
| Lands, . . . . .                     | \$1,144 67         |  |
| Buildings, . . . . .                 | 2,122 64           |  |
| Machinery and equipment, . . . . .   | 2,795 71           |  |
| Mains, . . . . .                     | 34,337 32          |  |
| Services, . . . . .                  | 10,355 64          |  |
| Meters, . . . . .                    | 18,075 66          |  |
|                                      | <u>\$68,831 64</u> |  |
| Electric plant:                      |                    |  |
| Substation, . . . . .                | \$15,789 28        |  |
| Overhead lines, . . . . .            | 71,290 29          |  |
| Transformers, . . . . .              | 14,339 04          |  |
| Meters, . . . . .                    | 12,711 92          |  |
| Street lamps and fixtures, . . . . . | 4,661 84           |  |
|                                      | <u>118,792 37</u>  |  |

## Other assets:

|  |            |                    |
|--|------------|--------------------|
| Cash, . . . . .  | \$5,788 53 |                    |
| Due for gas, . . . . .                                   | 2,773 98   |                    |
| Due for electricity, . . . . .                           | 8,453 07   |                    |
| Sundry accounts due the company, . . . . .               | 3,973 93   |                    |
| Other gas materials on hand, . . . . .                   | 2,744 05   |                    |
| Tools and implements, . . . . .                          | 734 36     |                    |
| Motors on hand, . . . . .                                | 2,632 36   |                    |
| Other electric materials and supplies on hand, . . . . . | 4,139 94   |                    |
| Stable and garage equipment, . . . . .                   | 389 45     |                    |
| Office furniture, . . . . .                              | 1,167 67   |                    |
| Gas arcs, . . . . .                                      | 94 38      |                    |
|  |            | <u>\$32,891 72</u> |
| Total assets, . . . . .                                  |            | \$220,515 73       |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$162,000 00        |
| Notes payable, . . . . .                                    | 4,300 00            |
| Unpaid bills, . . . . .                                     | 11,632 44           |
| Deposits by customers, . . . . .                            | 2,570 00            |
| Premium realized on stock issues, . . . . .                 | 3,416 00            |
| Depreciation reserve, . . . . .                             | 4,984 86            |
| Amounts due from the company, not included above, . . . . . | 15,070 08           |
| Total liabilities, . . . . .                                | <u>\$203,973 38</u> |
| Profit and loss balance, . . . . .                          | 16,542 35           |
| Total credits, . . . . .                                    | <u>\$220,515 73</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):           | DR.                 | CR.                 |
|-------------------------------------|---------------------|---------------------|
| At works, . . . . .                 | \$7 24              |                     |
| For gas bought, . . . . .           | 54,885 36           |                     |
| distribution, . . . . .             | 8,612 66            |                     |
| management, . . . . .               | 4,670 06            |                     |
| taxes, . . . . .                    | 2,243 92            |                     |
| incidentals, . . . . .              | 549 61              |                     |
|                                     | <u>\$70,968 85</u>  |                     |
| Operating expenses (electric):      |                     |                     |
| At station, . . . . .               | \$357 63            |                     |
| For current bought, . . . . .       | 31,829 83           |                     |
| distribution, . . . . .             | 7,435 88            |                     |
| management, . . . . .               | 7,907 44            |                     |
| taxes, . . . . .                    | 3,399 62            |                     |
| incidentals, . . . . .              | 685 17              |                     |
|                                     | <u>51,615 57</u>    |                     |
| Income from sale of gas, . . . . .  |                     | \$68,309 92         |
| sale of electricity, . . . . .      |                     | 81,569 45           |
| other sources (electric), . . . . . |                     | 1,529 25            |
| Balance to profit and loss:         |                     |                     |
| Gas, . . . . .                      |                     | 2,658 93            |
| Electric, . . . . .                 | 31,483 13           |                     |
|                                     | <u>\$154,067 55</u> | <u>\$154,067 55</u> |

## PROFIT AND LOSS ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Balance June 30, 1920, . . . . .                     |                    | \$16,203 06        |
| Balance of gas manufacturing account, . . . . .      | \$2,658 93         |                    |
| Balance of electric manufacturing account, . . . . . |                    | 31,483 13          |
| Interest received, . . . . .                         |                    | 18 05              |
| Jobbing, . . . . .                                   |                    | 1,069 40           |
| Other items of income, . . . . .                     |                    | 22 60              |
| Interest paid, . . . . .                             | 989 67             |                    |
| Dividends declared, . . . . .                        | 21,060 00          |                    |
| Depreciation reserve, . . . . .                      | 5,345 92           |                    |
| Note discount, . . . . .                             | 1,969 00           |                    |
| Other items, . . . . .                               | 230 37             |                    |
| Balance June 30, 1921, . . . . .                     | 16,542 35          |                    |
|  | <u>\$48,796 24</u> | <u>\$48,796 24</u> |

## THE AGAWAM ELECTRIC COMPANY.

## ASSETS.

|  |             |                    |
|--|-------------|--------------------|
| Electric plant:                                    |             |                    |
| Overhead lines, . . . . .                          | \$54,361 24 |                    |
| Transformers, . . . . .                            | 7,268 59    |                    |
| Meters, . . . . .                                  | 6,453 28    |                    |
| Street lamps and fixtures, . . . . .               | 353 49      |                    |
|  | <u></u>     | \$68,436 60        |
| Other assets:                                      |             |                    |
| Cash, . . . . .                                    | \$2,966 40  |                    |
| Due for electricity, . . . . .                     | 2,488 76    |                    |
| Electric materials and supplies on hand, . . . . . | 2,671 53    |                    |
| Office furniture, . . . . .                        | 1 00        |                    |
| Prepaid accounts, . . . . .                        | 151 84      |                    |
|  | <u></u>     | 8,279 53           |
| Total assets, . . . . .                            |             | <u>\$76,716 13</u> |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                    | \$45,000 00        |
| Notes payable, . . . . .                                    | 10,000 00          |
| Unpaid bills, . . . . .                                     | 2,188 65           |
| Deposits by customers, . . . . .                            | 352 00             |
| Amounts due from the company, not included above, . . . . . | 1,205 00           |
| Total liabilities, . . . . .                                | <u>\$58,745 65</u> |
| Profit and loss balance, . . . . .                          | 17,970 48          |
| Total credits, . . . . .                                    | <u>\$76,716 13</u> |

## MANUFACTURING ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Operating expenses:                        |                    |                    |
| For current bought, . . . . .              | \$5,142 35         |                    |
| distribution, . . . . .                    | 6,866 52           |                    |
| management, . . . . .                      | 5,579 68           |                    |
| taxes, . . . . .                           | 1,358 48           |                    |
| incidentals, . . . . .                     | 314 91             |                    |
|  | <u>\$19,261 94</u> |                    |
| Income from sale of electricity, . . . . . |                    | \$22,942 13        |
| Balance to profit and loss, . . . . .      | 3,680 19           |                    |
|  | <u>\$22,942 13</u> | <u>\$22,942 13</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            |                    | \$19,704 98        |
| Balance of manufacturing account, . . . . . |                    | 3,680 19           |
| Interest received, . . . . .                |                    | 146 57             |
| Other items of income, . . . . .            |                    | 518 16             |
| Interest paid, . . . . .                    | \$714 26           |                    |
| Dividends declared, . . . . .               | 2,700 00           |                    |
| Other items, . . . . .                      | 2,665 16           |                    |
| Balance June 30, 1921, . . . . .            | 17,970 48          |                    |
|   | <u>\$24,049 90</u> | <u>\$24,049 90</u> |

## AMERICAN WOOLEN COMPANY.

(Maynard.)

## MANUFACTURING ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Operating expenses:                        |                    |                    |
| For current bought, . . . . .              | \$18,085 56        |                    |
| distribution, . . . . .                    | 7,427 85           |                    |
| management, . . . . .                      | 5,278 89           |                    |
| taxes, . . . . .                           | 633 06             |                    |
| incidentals, . . . . .                     | 3,907 23           |                    |
|  | <u>\$35,332 59</u> |                    |
| Income from sale of electricity, . . . . . |                    | \$35,423 80        |
| other sources, . . . . .                   |                    | 3,842 95           |
| Balance, . . . . .                         | 3,934 16           |                    |
|  | <u>\$39,266 75</u> | <u>\$39,266 75</u> |

## AMERICAN WOOLEN COMPANY.

(South Royalston.)

## MANUFACTURING ACCOUNT.

|  | DR.             | CR.             |
|--|-----------------|-----------------|
| Operating expenses:                        |                 |                 |
| For current bought, . . . . .              | \$359 05        |                 |
| distribution, . . . . .                    | 250 44          |                 |
| management, . . . . .                      | 13 75           |                 |
| taxes, . . . . .                           | 35              |                 |
|  | <u>\$623 59</u> |                 |
| Income from sale of electricity, . . . . . |                 | \$550 92        |
| other sources, . . . . .                   |                 | 10 15           |
| Balance, . . . . .                         |                 | 62 52           |
|  | <u>\$623 59</u> | <u>\$623 59</u> |

## AMESBURY ELECTRIC LIGHT COMPANY.

## ASSETS.

|                                |                     |  |
|--------------------------------|---------------------|--|
| Electric plant:                |                     |  |
| Lands and buildings, . . . . . | \$22,718 17         |  |
| Steam plant, . . . . .         | 35,245 24           |  |
| Electric plant, . . . . .      | 47,285 18           |  |
| Overhead lines, . . . . .      | 236,960 37          |  |
| Transformers, . . . . .        | 29,298 29           |  |
| Meters, . . . . .              | 32,951 46           |  |
|                                | <u>\$404,458 71</u> |  |

## Other assets:

|  |           |                     |
|--|-----------|---------------------|
| Unfinished construction, . . . . .                       | \$931 84  |                     |
| Cash, . . . . .  | 60,240 04 |                     |
| Notes receivable, . . . . .                              | 629 93    |                     |
| Due for electricity, . . . . .                           | 24,057 11 |                     |
| Sundry accounts due the company, . . . . .               | 6,708 98  |                     |
| Subscriptions to capital stock, . . . . .                | 50,600 00 |                     |
| Lamps rented, . . . . .                                  | 591 78    |                     |
| Motors, . . . . .  | 2,514 02  |                     |
| House wiring, . . . . .                                  | 4,918 00  |                     |
| Electric tools and implements, . . . . .                 | 142 83    |                     |
| Other electric materials and supplies on hand, . . . . . | 18,117 18 |                     |
| Stable and garage equipment, . . . . .                   | 3,175 94  |                     |
| Office furniture, . . . . .                              | 5,586 94  |                     |
| Reserve fund, . . . . .                                  | 13,271 01 |                     |
| Suspense accounts, . . . . .                             | 11,650 86 |                     |
| Prepaid accounts, . . . . .                              | 2,413 90  |                     |
| Investments (securities), . . . . .                      | 450 00    |                     |
|  |           | <u>\$206,000 36</u> |
| Total assets, . . . . .                                  |           | \$610,459 07        |

## LIABILITIES.

|   |              |                     |
|---|--------------|---------------------|
| Capital stock, . . . . .                                    | \$305,000 00 |                     |
| Capital stock subscribed, . . . . .                         | 56,000 00    |                     |
| Coupon notes, . . . . .                                     | 35,900 00    |                     |
| Other notes payable, . . . . .                              | 144,300 00   |                     |
| Unpaid bills, . . . . .                                     | 17,255 47    |                     |
| Deposits by customers, . . . . .                            | 4,456 12     |                     |
| Interest accrued but not due, . . . . .                     | 170 44       |                     |
| Premium realized on stock issues, . . . . .                 | 24,500 00    |                     |
| Reserves, . . . . .   | 4,673 75     |                     |
| Amounts due from the company, not included above, . . . . . | 8,302 92     |                     |
|   |              | <u>\$600,558 70</u> |
| Total liabilities, . . . . .                                |              | \$600,558 70        |
| Profit and loss balance, . . . . .                          |              | 9,900 37            |
|   |              | <u>\$610,459 07</u> |
| Total credits, . . . . .                                    |              | \$610,459 07        |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.                 | CR.                 |
|--|---------------------|---------------------|
| For current bought, . . . . .              | \$68,712 67         |                     |
| distribution, . . . . .                    | 20,425 63           |                     |
| management, . . . . .                      | 18,047 58           |                     |
| taxes, . . . . .                           | 14,523 81           |                     |
| incidentals, . . . . .                     | 2,602 77            |                     |
|  | <u>\$124,312 46</u> |                     |
| Income from sale of electricity, . . . . . |                     | \$163,388 67        |
| other sources, . . . . .                   |                     | 7,403 66            |
| Balance to profit and loss, . . . . .      | 46,479 87           |                     |
|  | <u>\$170,792 33</u> | <u>\$170,792 33</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR. | CR.        |
|---|-----|------------|
| Balance June 30, 1920, . . . . .            |     | \$9,857 00 |
| Balance of manufacturing account, . . . . . |     | 46,479 87  |
| Interest received, . . . . .                |     | 3,679 15   |



|                                   | Dr.         | Cr.         |
|-----------------------------------|-------------|-------------|
| Jobbing, . . . . .                |             | \$631 84    |
| Transfer from reserves, . . . . . |             | 3,226 98    |
| Other items of income, . . . . .  |             | 2,030 86    |
| Interest paid, . . . . .          | \$17,209 99 |             |
| Dividends declared, . . . . .     | 27,450 00   |             |
| Depreciation, . . . . .           | 4,781 84    |             |
| Reserves, . . . . .               | 2,772 50    |             |
| Other items, . . . . .            | 3,791 00    |             |
| Balance June 30, 1921, . . . . .  | 9,900 37    |             |
|                                   | <hr/>       | <hr/>       |
|                                   | \$65,905 70 | \$65,905 70 |

## AMESBURY AND SALISBURY GAS COMPANY.

## ASSETS.

|  |            |                    |
|--|------------|--------------------|
| Gas plant:                                 |            |                    |
| Lands and buildings, . . . . .             | \$6,725 16 |                    |
| Machinery and equipment, . . . . .         | 68,519 12  |                    |
| Mains and services, . . . . .              | 95,361 53  |                    |
| Meters, . . . . .                          | 15,810 88  |                    |
|  | <hr/>      | \$186,416 69       |
| Other assets:                              |            |                    |
| Unfinished construction, . . . . .         | \$1,399 62 |                    |
| Cash, . . . . .                            | 419 26     |                    |
| Notes receivable, . . . . .                | 1,806 50   |                    |
| Due for gas, . . . . .                     | 15,963 65  |                    |
| Sundry accounts due the company, . . . . . | 5,643 64   |                    |
| Gas coal on hand, . . . . .                | 619 80     |                    |
| Enrichers on hand, . . . . .               | 209 00     |                    |
| Other gas materials on hand, . . . . .     | 731 51     |                    |
| Stoves on hand, . . . . .                  | 512 96     |                    |
| Gas fixtures on hand, . . . . .            | 238 64     |                    |
| Gas tools and implements, . . . . .        | 637 97     |                    |
| Stable and garage equipment, . . . . .     | 835 85     |                    |
| Office furniture, . . . . .                | 626 52     |                    |
|  | <hr/>      | 29,644 92          |
| Total assets, . . . . .                    |            | <hr/> \$216,061 61 |
| Profit and loss balance, . . . . .         |            | 54,708 70          |
|  |            | <hr/>              |
| Total debits, . . . . .                    |            | \$270,770 31       |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$60,000 00  |
| Bonds issued, . . . . .                                     | 60,000 00    |
| Notes payable, . . . . .                                    | 31,800 00    |
| Unpaid bills, . . . . .                                     | 11,625 86    |
| Deposits by customers, . . . . .                            | 831 75       |
| Interest due but not paid, . . . . .                        | 2,750 00     |
| Amounts due from the company, not included above, . . . . . | 103,762 70   |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$270,770 31 |

## MANUFACTURING ACCOUNT.

|                                     |             | Dr.                | Cr.                |
|-------------------------------------|-------------|--------------------|--------------------|
| Operating expenses:                 |             |                    |                    |
| At works, . . . .                   | \$49,678 86 |                    |                    |
| For distribution, . . . .           | 11,441 24   |                    |                    |
| management, . . . .                 | 3,912 83    |                    |                    |
| taxes, . . . .                      | 3,786 12    |                    |                    |
| incidentals, . . . .                | 1,009 75    |                    |                    |
|                                     |             | \$69,828 80        |                    |
| Income from sale of gas, . . . .    |             |                    | \$61,420 63        |
| other sources, . . . .              |             |                    | 19 80              |
| Balance to profit and loss, . . . . |             |                    | 8,388 37           |
|                                     |             | <u>\$69,828 80</u> | <u>\$69,828 80</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . .            | \$46,442 81        |                    |
| Balance of manufacturing account, . . . . | 8,388 37           |                    |
| Jobbing, . . . .                          |                    | \$1,414 46         |
| Other items, . . . .                      | 1,291 98           |                    |
| Balance June 30, 1921, . . . .            |                    | 54,708 70          |
|   | <u>\$56,123 16</u> | <u>\$56,123 16</u> |

## AMHERST GAS COMPANY.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Gas plant:                               |            |              |
| Lands, . . . .                           | \$1,500 00 |              |
| Buildings, . . . .                       | 3,417 00   |              |
| Machinery and equipment, . . . .         | 17,724 74  |              |
| Holders, . . . .                         | 18,750 00  |              |
| Mains, . . . .                           | 45,059 20  |              |
| Services, . . . .                        | 12,772 74  |              |
| Meters, . . . .                          | 6,602 11   |              |
|  |            | \$105,825 79 |
| Electric plant:                          |            |              |
| Lands, . . . .                           | \$200 00   |              |
| Substation and equipment, . . . .        | 16,231 08  |              |
| Overhead lines, . . . .                  | 265,278 51 |              |
| Transformers, . . . .                    | 17,083 22  |              |
| Meters, . . . .                          | 19,215 57  |              |
| Street lamps and fixtures, . . . .       | 16,920 00  |              |
|  |            | 334,928 38   |
| Other assets:                            |            |              |
| Unfinished construction, . . . .         | \$6,727 68 |              |
| Cash, . . . .                            | 20,898 07  |              |
| Notes receivable, . . . .                | 23,195 46  |              |
| Due for gas, . . . .                     | 1,885 68   |              |
| Due for electricity, . . . .             | 8,603 89   |              |
| Sundry accounts due the company, . . . . | 8,209 85   |              |
| Gas coal on hand, . . . .                | 5,964 29   |              |
| Enrichers on hand, . . . .               | 1,038 29   |              |
| Other gas materials on hand, . . . .     | 4,449 61   |              |

Other assets — *Concluded.*

|  |           |              |
|--|-----------|--------------|
| Gas tools and implements, . . . . .              | \$322 13  |              |
| Electric tools and implements, . . . . .         | 355 23    |              |
| Other electric materials and supplies on hand, . | 19,623 35 |              |
| Stable and garage equipment, . . . . .           | 1 00      |              |
| Office furniture, . . . . .                      | 1,347 23  |              |
| Interest, . . . . .                              | 3,424 48  |              |
| Prepaid expenses, . . . . .                      | 1,290 03  |              |
| Prepaid insurance, . . . . .                     | 1,715 04  |              |
| Investments (securities), . . . . .              | 3,000 00  |              |
| Notes discounted, . . . . .                      | 1,500 00  |              |
|  |           | <hr/>        |
|  |           | \$113,551 31 |

|                         |              |
|-------------------------|--------------|
| Total assets, . . . . . | \$554,305 48 |
|-------------------------|--------------|

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                            | \$300,000 00 |
| Bonds issued, . . . . .                             | 30,000 00    |
| Notes payable, . . . . .                            | 180,000 00   |
| Unpaid bills, . . . . .                             | 8,473 05     |
| Deposits by customers, . . . . .                    | 1,675 90     |
| Unpaid dividends, . . . . .                         | 4,500 00     |
| Interest accrued but not due, . . . . .             | 894 10       |
| Reserves, . . . . .                                 | 1,174 49     |
| Amounts due from the company, not included above, . | 12,358 73    |
|   | <hr/>        |

|                                    |              |
|------------------------------------|--------------|
| Total liabilities, . . . . .       | \$539,076 27 |
| Profit and loss balance, . . . . . | 15,229 21    |
|                                    | <hr/>        |

|                          |              |
|--------------------------|--------------|
| Total credits, . . . . . | \$554,305 48 |
|--------------------------|--------------|

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):          | DR.          | CR.          |
|------------------------------------|--------------|--------------|
| At works, . . . . .                | \$25,217 58  |              |
| For distribution, . . . . .        | 3,869 53     |              |
| management, . . . . .              | 4,369 89     |              |
| taxes, . . . . .                   | 2,804 32     |              |
| incidentals, . . . . .             | 800 79       |              |
|                                    | <hr/>        |              |
|                                    | \$37,062 11  |              |
| Operating expenses (electric):     |              |              |
| At station, . . . . .              | \$4,641 14   |              |
| For current bought, . . . . .      | 44,167 13    |              |
| distribution, . . . . .            | 14,212 19    |              |
| management, . . . . .              | 11,624 15    |              |
| taxes, . . . . .                   | 8,412 22     |              |
| incidentals, . . . . .             | 2,085 08     |              |
|                                    | <hr/>        |              |
|                                    | 85,141 91    |              |
| Income from sale of gas, . . . . . |              | \$40,444 51  |
| sale of electricity, . . . . .     |              | 122,304 24   |
| Balance to profit and loss:        |              |              |
| Gas, . . . . .                     | 3,382 40     |              |
| Electric, . . . . .                | 37,162 33    |              |
|                                    | <hr/>        |              |
|                                    | \$162,748 75 | \$162,748 75 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Balance June 30, 1920, . . . . .                     |             | \$13,628 47 |
| Balance of gas manufacturing account, . . . . .      |             | 3,382 40    |
| Balance of electric manufacturing account, . . . . . |             | 37,162 33   |
| Interest received, . . . . .                         |             | 1,214 41    |
| Rents, . . . . .                                     |             | 17 50       |
| Profit on sale of old steam plant, . . . . .         |             | 3,916 65    |
| Other items of income, . . . . .                     |             | 5,334 02    |
| Interest paid, . . . . .                             | \$15,234 65 |             |
| Dividends declared, . . . . .                        | 18,000 00   |             |
| Notes receivable charged off, . . . . .              | 10,000 00   |             |
| Reserve, . . . . .                                   | 1,000 00    |             |
| Other items, . . . . .                               | 5,191 92    |             |
| Balance June 30, 1921, . . . . .                     | 15,229 21   |             |
|  | <hr/>       | <hr/>       |
|  | \$64,655 78 | \$64,655 78 |

## ARLINGTON GAS LIGHT COMPANY.

## ASSETS.

|  |             |                    |
|--|-------------|--------------------|
| Gas plant:                                 |             |                    |
| Lands, . . . . .                           | \$32,955 63 |                    |
| Buildings, . . . . .                       | 87,238 69   |                    |
| Machinery and equipment, . . . . .         | 145,565 89  |                    |
| Holders, . . . . .                         | 78,104 48   |                    |
| Mains, . . . . .                           | 397,919 66  |                    |
| Services, . . . . .                        | 44,476 45   |                    |
| Meters, . . . . .                          | 70,015 05   |                    |
|  | <hr/>       | \$856,275 85       |
| Other assets:                              |             |                    |
| Cash, . . . . .                            | \$13,188 79 |                    |
| Due for gas, . . . . .                     | 35,615 38   |                    |
| Sundry accounts due the company, . . . . . | 14,600 66   |                    |
| Gas coal on hand, . . . . .                | 20,291 30   |                    |
| Enrichers on hand, . . . . .               | 4,197 72    |                    |
| Other gas materials on hand, . . . . .     | 39,892 28   |                    |
| Gas tools and implements, . . . . .        | 2,889 70    |                    |
| Gas arc lamps, . . . . .                   | 3,011 29    |                    |
| Stable and garage equipment, . . . . .     | 2,297 61    |                    |
| Office furniture, . . . . .                | 5,229 97    |                    |
| Investments (securities), . . . . .        | 200 00      |                    |
|  | <hr/>       | 141,414 70         |
| Total assets, . . . . .                    |             | <hr/> \$997,690 55 |

## LIABILITIES.

|                                  |              |
|----------------------------------|--------------|
| Capital stock, . . . . .         | \$706,000 00 |
| Bonds issued, . . . . .          | 100,000 00   |
| Notes payable, . . . . .         | 59,300 00    |
| Unpaid bills, . . . . .          | 16,339 68    |
| Deposits by customers, . . . . . | 8,408 12     |

|   |              |
|---|--------------|
| Interest accrued but not due, . . . . .                     | \$1,250 00   |
| Depreciation reserve, . . . . .                             | 12,720 26    |
| Amounts due from the company, not included above, . . . . . | 68,130 04    |
| Total liabilities, . . . . .                                | \$972,148 10 |
| Profit and loss balance, . . . . .                          | 25,542 45    |
| Total credits, . . . . .                                    | \$997,690 55 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$209,976 43 |              |
| For gas bought, . . . . .             | 93 60        |              |
| distribution, . . . . .               | 33,410 66    |              |
| management, . . . . .                 | 40,750 30    |              |
| taxes, . . . . .                      | 18,604 28    |              |
| incidentals, . . . . .                | 7,166 96     |              |
|                                       | \$310,002 23 |              |
| Income from sale of gas, . . . . .    |              | \$428,408 65 |
| other sources, . . . . .              |              | 936 65       |
| Balance to profit and loss, . . . . . | 119,343 07   |              |
|                                       | \$429,345 30 | \$429,345 30 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$13,221 65  |
| Balance of manufacturing account, . . . . . |              | 119,343 07   |
| Interest received, . . . . .                |              | 239 22       |
| Rents, . . . . .                            |              | 196 50       |
| Jobbing, . . . . .                          |              | 4,701 78     |
| Other items of income, . . . . .            |              | 365 97       |
| Interest paid, . . . . .                    | \$30,770 96  |              |
| Dividends declared, . . . . .               | 46,900 00    |              |
| Depreciation reserve, . . . . .             | 16,104 12    |              |
| Note discount, . . . . .                    | 18,689 00    |              |
| Other items, . . . . .                      | 61 66        |              |
| Balance June 30, 1921, . . . . .            | 25,542 45    |              |
|   | \$138,068 19 | \$138,068 19 |

## ATHOL GAS AND ELECTRIC COMPANY.

## ASSETS.

|                                    |              |
|------------------------------------|--------------|
| Gas plant:                         |              |
| Lands and buildings, . . . . .     | \$12,063 42  |
| Machinery and equipment, . . . . . | 39,779 27    |
| Mains, . . . . .                   | 50,203 12    |
| Services, . . . . .                | 31,843 40    |
| Meters, . . . . .                  | 11,472 83    |
|                                    | \$145,362 04 |
| Electric plant:                    |              |
| Buildings, . . . . .               | \$68,274 03  |
| Steam plant, . . . . .             | 61,533 70    |
| Electric plant, . . . . .          | 146,332 91   |

Electric plant — *Concluded.*

|                                      |              |
|--------------------------------------|--------------|
| Hydraulic plant equipment, . . . . . | \$283,651 55 |
| Overhead lines, . . . . .            | 313,780 21   |
| Transformers, . . . . .              | 24,490 42    |
| Meters, . . . . .                    | 42,622 81    |
| Street lamps and fixtures, . . . . . | 2,114 34     |

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\$942,799 97

## Other assets:

|  |             |
|--|-------------|
| Unfinished construction, . . . . .                       | \$14,323 10 |
| Cash, . . . . .  | 31,702 58   |
| Due for gas, . . . . .                                   | 3,283 94    |
| Due for electricity, . . . . .                           | 48,864 08   |
| Sundry accounts due the company, . . . . .               | 26,697 97   |
| Gas coal on hand, . . . . .                              | 3,521 14    |
| Enrichers on hand, . . . . .                             | 994 31      |
| Purifying materials on hand, . . . . .                   | 121 19      |
| Stoves on hand, . . . . .                                | 3,030 79    |
| Gas tools and implements, . . . . .                      | 506 00      |
| Electric fuel on hand, . . . . .                         | 10,775 02   |
| Motors, . . . . .  | 2,069 64    |
| Electric tools and implements, . . . . .                 | 2,655 66    |
| Other electric materials and supplies on hand, . . . . . | 19,487 24   |
| Stable and garage equipment, . . . . .                   | 1,200 35    |
| Office furniture, . . . . .                              | 6,766 52    |
| Prepaid interest, . . . . .                              | 3,790 80    |
| Prepaid taxes, . . . . .                                 | 90 32       |
| Prepaid insurance, . . . . .                             | 1,806 00    |
| Investments (real estate), . . . . .                     | 3,071 36    |
| Investments (machinery), . . . . .                       | 13,047 86   |
| Suspense accounts, . . . . .                             | 9,576 44    |

---

207,382 31

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Total assets, . . . . . \$1,295,544 32

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$757,000 00   |
| Notes payable, . . . . .                                    | 359,900 00     |
| Unpaid bills, . . . . .                                     | 15,615 23      |
| Deposits by customers, . . . . .                            | 4,350 00       |
| Unpaid dividends, . . . . .                                 | 18,580 88      |
| Interest accrued but not due, . . . . .                     | 769 35         |
| Premium realized on stock issues, . . . . .                 | 84,000 00      |
| Reserves, . . . . .   | 5,567 92       |
| Amounts due from the company, not included above, . . . . . | 18,663 55      |
| Total liabilities, . . . . .                                | \$1,264,446 93 |
| Profit and loss balance, . . . . .                          | 31,097 39      |
| Total credits, . . . . .                                    | \$1,295,544 32 |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):   | Dr.         | Cr. |
|-----------------------------|-------------|-----|
| At works, . . . . .         | \$17,142 87 |     |
| For distribution, . . . . . | 4,036 81    |     |
| management, . . . . .       | 2,570 32    |     |
| taxes, . . . . .            | 5,025 95    |     |
| incidentals, . . . . .      | 596 89      |     |
|                             | <hr/>       |     |
|                             | \$29,372 84 |     |

| Operating expenses (electric):      | Dr.          | Cr.          |
|-------------------------------------|--------------|--------------|
| At station, . . . . .               | \$58,702 37  |              |
| For current bought, . . . . .       | 58,636 31    |              |
| distribution, . . . . .             | 22,346 59    |              |
| management, . . . . .               | 8,714 25     |              |
| taxes, . . . . .                    | 32,169 37    |              |
| incidentals, . . . . .              | 4,945 55     |              |
|                                     | <hr/>        |              |
|                                     | \$185,514 44 |              |
| Income from sale of gas, . . . . .  |              | \$39,081 36  |
| other sources (gas), . . . . .      |              | 399 10       |
| sale of electricity, . . . . .      |              | 277,756 43   |
| other sources (electric), . . . . . |              | 473 32       |
| Balance to profit and loss:         |              |              |
| Gas, . . . . .                      | 10,107 62    |              |
| Electric, . . . . .                 | 92,715 31    |              |
|                                     | <hr/>        | <hr/>        |
|                                     | \$317,710 21 | \$317,710 21 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Balance June 30, 1920, . . . . .                     |              | \$33,671 08  |
| Balance of gas manufacturing account, . . . . .      |              | 10,107 62    |
| Balance of electric manufacturing account, . . . . . |              | 92,715 31    |
| Interest received, . . . . .                         |              | 2,050 84     |
| Rents, . . . . .                                     |              | 85 57        |
| Jobbing, . . . . .                                   |              | 3,361 83     |
| Other items of income, . . . . .                     |              | 300 00       |
| Interest paid, . . . . .                             | \$29,381 24  |              |
| Dividends declared, . . . . .                        | 74,323 51    |              |
| Reserve, . . . . .                                   | 3,000 00     |              |
| Depreciation, . . . . .                              | 1,000 00     |              |
| Other items, . . . . .                               | 3,490 11     |              |
| Balance June 30, 1921, . . . . .                     | 31,097 39    |              |
|  | <hr/>        | <hr/>        |
|  | \$142,292 25 | \$142,292 25 |

## ATTLEBORO GAS LIGHT COMPANY CORPORATION.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:                                 |             |              |
| Lands, . . . . .                           | \$39,095 70 |              |
| Buildings, . . . . .                       | 16,979 83   |              |
| Machinery and equipment, . . . . .         | 3,157 68    |              |
| Holders, . . . . .                         | 59,214 67   |              |
| Mains, . . . . .                           | 67,614 85   |              |
| Services, . . . . .                        | 2,572 10    |              |
| Meters, . . . . .                          | 25,915 53   |              |
|  | <hr/>       | \$214,550 36 |
| Other assets:                              |             |              |
| Cash, . . . . .                            | \$14,431 40 |              |
| Due for gas, . . . . .                     | 7,672 60    |              |
| Sundry accounts due the company, . . . . . | 1,168 76    |              |
| Gas coal on hand, . . . . .                | 1,071 00    |              |
| Other gas materials on hand, . . . . .     | 523 34      |              |

Other assets — *Concluded.*

|  |           |              |
|--|-----------|--------------|
| Stoves on hand, . . . . .              | \$649 26  |              |
| Gas fixtures on hand, . . . . .        | 315 09    |              |
| Gas tools and implements, . . . . .    | 103 25    |              |
| Stable and garage equipment, . . . . . | 54 05     |              |
| Office furniture, . . . . .            | 1,133 84  |              |
| Investments (real estate), . . . . .   | 1,095 56  |              |
| Investments (securities), . . . . .    | 24,858 63 |              |
|  |           | <hr/>        |
|  |           | \$53,076 78  |
|  |           | <hr/>        |
| Total assets, . . . . .                |           | \$267,627 14 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                    | \$116,000 00 |
| Unpaid bills, . . . . .                     | 11,000 70    |
| Deposits by customers, . . . . .            | 3,383 00     |
| Premium realized on stock issues, . . . . . | 43,500 00    |
|   | <hr/>        |
| Total liabilities, . . . . .                | \$173,883 70 |
| Profit and loss balance, . . . . .          | 93,743 44    |
|   | <hr/>        |
| Total credits, . . . . .                    | \$267,627 14 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.          | CR.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$8,855 97   |              |
| For gas bought, . . . . .             | 106,872 84   |              |
| distribution, . . . . .               | 10,132 54    |              |
| management, . . . . .                 | 8,796 72     |              |
| taxes, . . . . .                      | 7,610 79     |              |
| incidentals, . . . . .                | 1,372 62     |              |
|                                       | <hr/>        |              |
|                                       | \$143,641 48 |              |
| Income from sale of gas, . . . . .    |              | \$161,112 27 |
| Balance to profit and loss, . . . . . | 17,470 79    |              |
|                                       | <hr/>        | <hr/>        |
|                                       | \$161,112 27 | \$161,112 27 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$93,035 70  |
| Balance of manufacturing account, . . . . . |              | 17,470 79    |
| Interest received, . . . . .                |              | 1,518 48     |
| Rents, . . . . .                            |              | 982 04       |
| Jobbing, . . . . .                          |              | 897 21       |
| Other items of income, . . . . .            |              | 309 64       |
| Interest paid, . . . . .                    | \$203 65     |              |
| Dividends declared, . . . . .               | 13,920 00    |              |
| Depreciation, . . . . .                     | 6,289 85     |              |
| Other items, . . . . .                      | 56 92        |              |
| Balance June 30, 1921, . . . . .            | 93,743 44    |              |
|   | <hr/>        | <hr/>        |
|   | \$114,213 86 | \$114,213 86 |



## ATTLEBORO STEAM AND ELECTRIC COMPANY.

## ASSETS.

## Electric plant:

|                                      |             |              |
|--------------------------------------|-------------|--------------|
| Lands, . . . . .                     | \$26,884 06 |              |
| Buildings, . . . . .                 | 55,802 43   |              |
| Electric plant, . . . . .            | 45,189 08   |              |
| Overhead lines, . . . . .            | 161,844 40  |              |
| Transformers, . . . . .              | 24,971 87   |              |
| Meters, . . . . .                    | 24,749 34   |              |
| Street lamps and fixtures, . . . . . | 4,866 57    |              |
|                                      | <hr/>       | \$344,307 75 |

## Other assets:

|  |             |            |
|--|-------------|------------|
| Office building, . . . . .                       | \$26,956 69 |            |
| Cash, . . . . .                                  | 35,578 33   |            |
| Due for electricity, . . . . .                   | 16,049 61   |            |
| Sundry accounts due the company, . . . . .       | 17,571 67   |            |
| Electric fuel on hand, . . . . .                 | 1,254 00    |            |
| Motors on hand, . . . . .                        | 5,402 38    |            |
| Electric tools and implements, . . . . .         | 2,118 56    |            |
| Other electric materials and supplies, . . . . . | 10,214 36   |            |
| Stable and garage equipment, . . . . .           | 3,066 38    |            |
| Office furniture, . . . . .                      | 4,906 25    |            |
| Reserve fund, . . . . .                          | 36,393 10   |            |
| Prepaid insurance, . . . . .                     | 958 88      |            |
| Investments (real estate), . . . . .             | 1,069 06    |            |
| Discount on notes, . . . . .                     | 723 45      |            |
|  | <hr/>       | 162,262 72 |

Total assets, . . . . . \$506,570 47

## LIABILITIES.

|   |              |  |
|---|--------------|--|
| Capital stock, . . . . .                    | \$275,000 00 |  |
| Notes payable, . . . . .                    | 58,623 03    |  |
| Unpaid bills, . . . . .                     | 25,485 44    |  |
| Deposits by customers, . . . . .            | 1,387 00     |  |
| Unpaid dividends, . . . . .                 | 8,250 00     |  |
| Interest accrued but not due, . . . . .     | 412 00       |  |
| Premium realized on stock issues, . . . . . | 20,000 00    |  |
| Depreciation reserve, . . . . .             | 16,554 12    |  |
| Other reserves, . . . . .                   | 36,393 10    |  |
|   | <hr/>        |  |
| Total liabilities, . . . . .                | \$442,104 69 |  |
| Profit and loss balance, . . . . .          | 64,465 78    |  |
|   | <hr/>        |  |
| Total credits, . . . . .                    | \$506,570 47 |  |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.          | Cr.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$6,771 36   |              |
| For current bought, . . . . .              | 84,283 29    |              |
| distribution, . . . . .                    | 14,577 79    |              |
| management, . . . . .                      | 23,775 43    |              |
| taxes, . . . . .                           | 22,571 57    |              |
| incidentals, . . . . .                     | 3,476 54     |              |
|  | <hr/>        |              |
|  | \$155,455 98 |              |
| Income from sale of electricity, . . . . . |              | \$219,848 04 |
| Balance to profit and loss, . . . . .      | 64,392 06    |              |
|  | <hr/>        | <hr/>        |
|  | \$219,848 04 | \$219,848 04 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$79,882 84  |
| Balance of manufacturing account, . . . . . |              | 64,392 06    |
| Interest received, . . . . .                |              | 7,829 35     |
| Rents, . . . . .                            |              | 372 00       |
| Jobbing, . . . . .                          |              | 235 31       |
| Other items of income, . . . . .            |              | 111 89       |
| Interest paid, . . . . .                    | \$2,336 09   |              |
| Dividends declared, . . . . .               | 33,000 00    |              |
| Depreciation reserve, . . . . .             | 16,554 12    |              |
| Other reserves, . . . . .                   | 36,393 10    |              |
| Other items, . . . . .                      | 74 36        |              |
| Balance June 30, 1921, . . . . .            | 64,465 78    |              |
|   | <hr/>        | <hr/>        |
|   | \$152,823 45 | \$152,823 45 |

## AYER ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |            |             |
|--|------------|-------------|
| Electric plant:  |            |             |
| Lands, . . . . .   | \$500 00   |             |
| Buildings, . . . . .                                     | 2,395 23   |             |
| Steam plant, . . . . .                                   | 1,999 90   |             |
| Electric plant, . . . . .                                | 9,545 26   |             |
| Overhead lines, . . . . .                                | 37,412 34  |             |
| Transformers, . . . . .                                  | 8,065 26   |             |
| Meters, . . . . .  | 7,465 34   |             |
| Street lamps and fixtures, . . . . .                     | 2,458 67   |             |
|  | <hr/>      | \$69,842 00 |
| Other assets:  |            |             |
| Cash, . . . . .  | \$5,144 68 |             |
| Due for electricity, . . . . .                           | 3,707 53   |             |
| Sundry accounts due the company, . . . . .               | 6,344 09   |             |
| Motors on hand, . . . . .                                | 108 53     |             |
| Electric tools and implements, . . . . .                 | 577 70     |             |
| Other electric materials and supplies on hand, . . . . . | 4,351 70   |             |
| Stable and garage equipment, . . . . .                   | 682 03     |             |
| Office furniture, . . . . .                              | 571 20     |             |
| Investments (real estate), . . . . .                     | 1,000 00   |             |
|  | <hr/>      | <hr/>       |
|  |            | 22,487 46   |
| Total assets, . . . . .                                  |            | \$92,329 46 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                | \$30,000 00 |
| Bonds issued, . . . . .                 | 8,500 00    |
| Notes payable, . . . . .                | 33,000 00   |
| Unpaid bills, . . . . .                 | 2,217 23    |
| Deposits by customers, . . . . .        | 1,451 09    |
| Interest accrued but not due, . . . . . | 141 70      |
| Depreciation reserve, . . . . .         | 7,097 43    |
| Total liabilities, . . . . .            | \$82,407 45 |
| Profit and loss balance, . . . . .      | 9,922 01    |
| Total credits, . . . . .                | \$92,329 46 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.         | CR.         |
|--|-------------|-------------|
| At station, . . . . .                      | \$264 05    |             |
| For current bought, . . . . .              | 20,084 79   |             |
| distribution, . . . . .                    | 3,052 25    |             |
| management, . . . . .                      | 6,003 26    |             |
| taxes, . . . . .                           | 1,744 89    |             |
| incidentals, . . . . .                     | 701 20      |             |
|  | \$31,850 44 |             |
| Income from sale of electricity, . . . . . |             | \$47,361 37 |
| other sources, . . . . .                   |             | 293 57      |
| Balance to profit and loss, . . . . .      | 15,804 50   |             |
|  | \$47,654 94 | \$47,654 94 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$7,723 36  |
| Balance of manufacturing account, . . . . . |             | 15,804 50   |
| Interest received, . . . . .                |             | 122 60      |
| Rents, . . . . .                            |             | 147 00      |
| Jobbing, . . . . .                          |             | 678 84      |
| Other items of income, . . . . .            |             | 135 53      |
| Interest paid, . . . . .                    | \$2,803 74  |             |
| Dividends declared, . . . . .               | 4,500 00    |             |
| Depreciation reserve, . . . . .             | 7,234 92    |             |
| Note discount, . . . . .                    | 76 26       |             |
| Other items, . . . . .                      | 74 90       |             |
| Balance June 30, 1921, . . . . .            | 9,922 01    |             |
|   | \$24,611 83 | \$24,611 83 |

## BARNES, A. W., STEAM SPECIALTY COMPANY.

(Boston.)

## MANUFACTURING ACCOUNT.

| Operating expenses:         | DR.         | CR. |
|-----------------------------|-------------|-----|
| At station, . . . . .       | \$37,222 57 |     |
| For distribution, . . . . . | 760 54      |     |
| taxes, . . . . .            | 145 06      |     |
| incidentals, . . . . .      | 280 53      |     |
|                             | \$38,408 70 |     |

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Income from sale of electricity, . . . . . |                    | \$18,592 21        |
| other sources, . . . . .                   |                    | 26,502 77          |
| Balance, . . . . .                         | \$6,686 28         |                    |
|  | <u>\$45,094 98</u> | <u>\$45,094 98</u> |

## BEVERLY GAS AND ELECTRIC COMPANY.

## ASSETS.

## Gas plant:

|                                    |              |
|------------------------------------|--------------|
| Lands and buildings, . . . . .     | \$126,414 44 |
| Machinery and equipment, . . . . . | 83,953 04    |
| Mains and services, . . . . .      | 279,564 78   |
| Meters, . . . . .                  | 50,919 06    |

\$540,851 32

## Electric plant:

|   |             |
|---|-------------|
| Lands and buildings, . . . . .          | \$86,735 21 |
| Steam plant, . . . . .                  | 114,127 33  |
| Electric plant, . . . . .               | 72,731 03   |
| Overhead lines, . . . . .               | 162,730 41  |
| Underground conduits, . . . . .         | 178,945 67  |
| Underground wires and cables, . . . . . | 116,330 98  |
| Transformers, . . . . .                 | 31,733 93   |
| Meters, . . . . .                       | 32,316 66   |
| Street lamps and fixtures, . . . . .    | 10,907 42   |

806,558 64

## Other assets:

|  |              |
|--|--------------|
| Office building, . . . . .                               | \$100,073 60 |
| Cash, . . . . .  | 27,918 47    |
| Due for gas, . . . . .                                   | 11,071 22    |
| Due for electricity, . . . . .                           | 11,282 27    |
| Sundry accounts due the company, . . . . .               | 4,947 34     |
| Gas coal on hand, . . . . .                              | 7,625 84     |
| Coke on hand, . . . . .                                  | 1,589 70     |
| Tar on hand, . . . . .                                   | 1,692 00     |
| Enrichers on hand, . . . . .                             | 1,297 73     |
| Purifying materials on hand, . . . . .                   | 71 13        |
| Other gas materials on hand, . . . . .                   | 54 90        |
| Stoves on hand, . . . . .                                | 8,613 69     |
| Gas fixtures on hand, . . . . .                          | 3,243 67     |
| Electric fuel on hand, . . . . .                         | 9,099 00     |
| Electric fixtures on hand, . . . . .                     | 3,355 34     |
| Other electric materials and supplies on hand, . . . . . | 903 28       |
| Stable and garage equipment, . . . . .                   | 5,614 90     |
| Office furniture, . . . . .                              | 7,662 54     |
| Investments (securities), . . . . .                      | 34,650 00    |

240,766 62

Total assets, . . . . . \$1,588,176 58

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                    | \$825,000 00          |
| Deposits by customers, . . . . .            | 6,383 00              |
| Premium realized on stock issues, . . . . . | 403,375 00            |
| Depreciation reserve, . . . . .             | 19,813 23             |
| Total liabilities, . . . . .                | \$1,254,571 23        |
| Profit and loss balance, . . . . .          | 333,605 35            |
| Total credits, . . . . .                    | <u>\$1,588,176 58</u> |

## MANUFACTURING ACCOUNT.

|                                     | Dr.                 | Cr.                 |
|-------------------------------------|---------------------|---------------------|
| Operating expenses (gas):           |                     |                     |
| At works, . . . . .                 | \$138,177 67        |                     |
| For distribution, . . . . .         | 24,845 36           |                     |
| management, . . . . .               | 25,592 60           |                     |
| taxes, . . . . .                    | 14,802 32           |                     |
| incidentals, . . . . .              | 2,670 68            |                     |
|                                     | <u>\$206,088 63</u> |                     |
| Operating expenses (electric):      |                     |                     |
| At station, . . . . .               | \$128,959 97        |                     |
| For distribution, . . . . .         | 34,542 48           |                     |
| management, . . . . .               | 20,200 05           |                     |
| taxes, . . . . .                    | 27,232 71           |                     |
| incidentals, . . . . .              | 4,503 46            |                     |
|                                     | <u>215,438 67</u>   |                     |
| Income from sale of gas, . . . . .  |                     | \$232,494 05        |
| residuals, . . . . .                |                     | 4,902 46            |
| other sources (gas), . . . . .      |                     | 440 47              |
| sale of electricity, . . . . .      |                     | 285,328 43          |
| other sources (electric), . . . . . |                     | 14,962 82           |
| Balance to profit and loss:         |                     |                     |
| Gas, . . . . .                      | 31,748 35           |                     |
| Electric, . . . . .                 | 84,852 58           |                     |
|                                     | <u>\$538,128 23</u> | <u>\$538,128 23</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Balance June 30, 1920, . . . . .                     |                     | \$321,595 73        |
| Balance of gas manufacturing account, . . . . .      |                     | 31,748 35           |
| Balance of electric manufacturing account, . . . . . |                     | 84,852 58           |
| Interest received, . . . . .                         |                     | 2,333 57            |
| Rents, . . . . .                                     |                     | 6,200 08            |
| Jobbing, . . . . .                                   |                     | 2,476 55            |
| Other items of income, . . . . .                     |                     | 5,228 04            |
| Interest paid, . . . . .                             | \$11,140 16         |                     |
| Dividends declared, . . . . .                        | 89,375 00           |                     |
| Depreciation, . . . . .                              | 13,857 13           |                     |
| Other items, . . . . .                               | 6,457 26            |                     |
| Balance June 30, 1921, . . . . .                     | 333,605 35          |                     |
|  | <u>\$454,434 90</u> | <u>\$454,434 90</u> |

## BLACKSTONE ELECTRIC LIGHT COMPANY.

## ASSETS.

|                                    |                    |  |
|------------------------------------|--------------------|--|
| Gas plant:                         |                    |  |
| Machinery and equipment, . . . . . | \$3,895 60         |  |
| Mains, . . . . .                   | 11,123 63          |  |
| Services, . . . . .                | 4,140 14           |  |
| Meters, . . . . .                  | 3,728 57           |  |
|                                    | <u>\$22,887 94</u> |  |

## Electric plant:

|                                      |             |
|--------------------------------------|-------------|
| Overhead lines, . . . . .            | \$41,195 56 |
| Transformers, . . . . .              | 3,468 61    |
| Meters, . . . . .                    | 5,664 87    |
| Street lamps and fixtures, . . . . . | 532 73      |

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\$50,861 77

## Other assets:

|  |           |
|--|-----------|
| Unfinished construction, . . . . .                       | \$180 27  |
| Cash, . . . . .  | 15,271 96 |
| Due for gas, . . . . .                                   | 970 81    |
| Due for electricity, . . . . .                           | 2,774 03  |
| Sundry accounts due the company, . . . . .               | 1,004 26  |
| Electric tools and implements, . . . . .                 | 42 87     |
| Other electric materials and supplies on hand, . . . . . | 1,018 12  |
| Stable and garage equipment, . . . . .                   | 400 00    |
| Office furniture, . . . . .                              | 522 20    |
| Reserve fund, . . . . .                                  | 5,091 10  |
| Prepaid insurance, . . . . .                             | 12 53     |
| Prepaid interest, . . . . .                              | 388 14    |
| Prepaid taxes, . . . . .                                 | 14 33     |
| Investments (securities), . . . . .                      | 50 00     |

---

27,740 62

---

Total assets, . . . . . \$101,490 33

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$60,000 00 |
| Notes payable, . . . . .                                    | 31,000 00   |
| Unpaid bills, . . . . .                                     | 4,993 27    |
| Deposits by customers, . . . . .                            | 1,087 50    |
| Interest accrued but not due, . . . . .                     | 253 29      |
| Reserves, . . . . .   | 1,209 96    |
| Amounts due from the company, not included above, . . . . . | 1,113 41    |

---

Total liabilities, . . . . . \$99,657 43  
Profit and loss balance, . . . . . 1,832 90

---

Total credits, . . . . . \$101,490 33

## MANUFACTURING ACCOUNT.

## Operating expenses (gas):

|                           |            |
|---------------------------|------------|
| For gas bought, . . . . . | \$7,292 90 |
| distribution, . . . . .   | 1,843 69   |
| management, . . . . .     | 1,410 43   |
| taxes, . . . . .          | 1,089 84   |
| incidentals, . . . . .    | 101 43     |

---

\$11,738 29

## Operating expenses (electric):

|                               |             |
|-------------------------------|-------------|
| For current bought, . . . . . | \$11,126 06 |
| distribution, . . . . .       | 4,910 55    |
| management, . . . . .         | 3,290 18    |
| taxes, . . . . .              | 1,099 39    |
| incidentals, . . . . .        | 367 77      |

---

20,793 95

|                                     | DR.         | CR.         |
|-------------------------------------|-------------|-------------|
| Income from sale of gas, . . . . .  |             | \$12,494 65 |
| other sources (gas), . . . . .      |             | 24 96       |
| sale of electricity, . . . . .      |             | 27,235 38   |
| other sources (electric), . . . . . |             | 3,213 78    |
| Balance to profit and loss:         |             |             |
| Gas, . . . . .                      | \$781 32    |             |
| Electric, . . . . .                 | 9,655 21    |             |
|                                     | <hr/>       | <hr/>       |
|                                     | \$42,968 77 | \$42,968 77 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Balance June 30, 1920, . . . . .                     |             | \$1,768 22  |
| Balance of gas manufacturing account, . . . . .      |             | 781 32      |
| Balance of electric manufacturing account, . . . . . |             | 9,655 21    |
| Interest received, . . . . .                         |             | 759 84      |
| Jobbing, . . . . .                                   |             | 350 83      |
| Transfer from reserves, . . . . .                    |             | 1,350 87    |
| Other items of income, . . . . .                     |             | 30 43       |
| Interest paid, . . . . .                             | \$2,781 30  |             |
| Dividends declared, . . . . .                        | 4,800 00    |             |
| Depreciation, . . . . .                              | 2,495 95    |             |
| Reserves, . . . . .                                  | 920 03      |             |
| Other items, . . . . .                               | 1,866 54    |             |
| Balance June 30, 1921, . . . . .                     | 1,832 90    |             |
|  | <hr/>       | <hr/>       |
|  | \$14,696 72 | \$14,696 72 |

## BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

(Not in operation since Oct. 1, 1918.)

## ASSETS.

|  |            |             |
|--|------------|-------------|
| Electric plant:  |            |             |
| Steam plant, . . . . .                                   | \$9,780 06 |             |
| Electric plant, . . . . .                                | 7,894 61   |             |
| Overhead lines, . . . . .                                | 4,363 52   |             |
| Meters, . . . . .  | 2,679 90   |             |
| Lamps and fixtures, . . . . .                            | 1,890 77   |             |
|  | <hr/>      | \$26,608 86 |
| Other assets:  |            |             |
| Electric fuel on hand, . . . . .                         | \$195 88   |             |
| Electric tools and implements, . . . . .                 | 82 00      |             |
| Other electric materials and supplies on hand, . . . . . | 90 40      |             |
|  | <hr/>      | 368 28      |
| Total assets, . . . . .                                  |            | <hr/>       |
|  |            | \$26,977 14 |
| Profit and loss balance, . . . . .                       |            | 10,850 95   |
|  |            | <hr/>       |
| Total debits, . . . . .                                  |            | \$37,828 09 |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                    | \$9,500 00         |
| Notes payable, . . . . .                                    | 17,000 00          |
| Unpaid bills, . . . . .                                     | 3,335 09           |
| Deposits by customers, . . . . .                            | 193 00             |
| Amounts due from the company, not included above, . . . . . | 7,800 00           |
| Total liabilities, . . . . .                                | <u>\$37,828 09</u> |

## MANUFACTURING ACCOUNT.

|                                       |         |         |
|---------------------------------------|---------|---------|
| Operating expenses:                   | Dr.     | Cr.     |
| For taxes, . . . . .                  | \$10 00 |         |
| Balance to profit and loss, . . . . . |         | \$10 00 |

## PROFIT AND LOSS ACCOUNT.

|   |                    |                    |
|---|--------------------|--------------------|
|   | Dr.                | Cr.                |
| Balance June 30, 1920, . . . . .            | \$10,840 95        |                    |
| Balance of manufacturing account, . . . . . | 10 00              |                    |
| Balance June 30, 1921, . . . . .            |                    | \$10,850 95        |
|   | <u>\$10,850 95</u> | <u>\$10,850 95</u> |

## BOSTON CONSOLIDATED GAS COMPANY.

## ASSETS.

|   |                        |
|---|------------------------|
| Gas plant:  |                        |
| Lands and buildings, . . . . .                              | \$5,512,451 39         |
| Machinery and equipment, . . . . .                          | 7,467,109 99           |
| Main and service betterments, . . . . .                     | 147,600 63             |
| Mains, . . . . .  | 10,506,177 58          |
| Services, . . . . .   | 1,711,921 62           |
| Meters, . . . . .   | 1,842,779 92           |
|   | <u>\$27,188,041 13</u> |
| Other assets:   |                        |
| Printing plant, . . . . .                                   | \$6,739 16             |
| Gas arc lamps, . . . . .                                    | 39,536 05              |
| Cash, . . . . .   | 289,338 80             |
| Notes receivable, . . . . .                                 | 40,991 75              |
| Due for gas, . . . . .                                      | 962,030 98             |
| Sundry accounts due the company, . . . . .                  | 187,199 23             |
| Gas coal on hand, . . . . .                                 | 76,527 49              |
| Coke on hand, . . . . .                                     | 397,558 11             |
| Tar, ammoniacal liquor, fuel oil and gas on hand, . . . . . | 217,432 90             |
| Enrichers on hand, . . . . .                                | 120,529 82             |
| Purifying materials on hand, . . . . .                      | 21,176 65              |
| Other gas materials on hand, . . . . .                      | 541,367 78             |
| Stoves on hand, . . . . .                                   | 270,000 00             |
| Stable and garage equipment, . . . . .                      | 128,215 53             |
| Office furniture, . . . . .                                 | 91,212 62              |
| Profit sharers' securities held for distribution, . . . . . | 120,657 47             |
| Insurance suspense, . . . . .                               | 39,375 00              |
| Coupon notes expense suspense, . . . . .                    | 31,225 42              |
|   | <u>3,581,114 76</u>    |
| Total assets, . . . . .                                     | <u>\$30,769,155 89</u> |



## LIABILITIES.

|   |                 |
|---|-----------------|
| Capital stock, . . . . .                                    | \$15,124,600 00 |
| Coupon notes, . . . . .                                     | 5,000,000 00    |
| Other notes payable, . . . . .                              | 250,000 00      |
| Unpaid bills, . . . . .                                     | 352,953 62      |
| Deposits by customers, . . . . .                            | 284,102 46      |
| Interest accrued but not due, . . . . .                     | 144,546 48      |
| Premium realized on stock issues, . . . . .                 | 8,893,264 80    |
| Depreciation reserve, . . . . .                             | 53,397 52       |
| Other reserves, . . . . .                                   | 267,419 36      |
| Amounts due from the company, not included above, . . . . . | 260,333 15      |
| <hr/>   |                 |
| Total liabilities, . . . . .                                | \$30,630,617 39 |
| Profit and loss balance, . . . . .                          | 138,538 50      |
| <hr/>   |                 |
| Total credits, . . . . .                                    | \$30,769,155 89 |

## MANUFACTURING ACCOUNT.

|                                       | DR.             | CR.             |
|---------------------------------------|-----------------|-----------------|
| Operating expenses:                   |                 |                 |
| At works, . . . . .                   | \$4,483,320 14  |                 |
| For gas bought, . . . . .             | 1,160,982 08    |                 |
| distribution, . . . . .               | 1,205,590 34    |                 |
| management, . . . . .                 | 593,752 16      |                 |
| taxes, . . . . .                      | 705,600 00      |                 |
| incidentals, . . . . .                | 249,076 81      |                 |
|                                       | <hr/>           |                 |
|                                       | \$8,398,321 53  |                 |
| Income from sale of gas, . . . . .    |                 | \$10,090,505 97 |
| residuals, . . . . .                  |                 | 126,396 85      |
| other sources, . . . . .              |                 | 9,923 33        |
| Balance to profit and loss, . . . . . | 1,828,504 62    |                 |
|                                       | <hr/>           | <hr/>           |
|                                       | \$10,226,826 15 | \$10,226,826 15 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.            | CR.            |
|---|----------------|----------------|
| Balance June 30, 1920, . . . . .                |                | \$31,709 30    |
| Balance of manufacturing account, . . . . .     |                | 1,828,504 62   |
| Interest received, . . . . .                    |                | 14,968 42      |
| Rents, . . . . .                                |                | 5,655 69       |
| Jobbing, . . . . .                              |                | 4,493 41       |
| Other items of income, . . . . .                |                | 7,874 90       |
| Interest paid, . . . . .                        | \$350,776 33   |                |
| Dividends declared, . . . . .                   | 1,058,722 00   |                |
| Loss on sale of real estate, . . . . .          | 6,716 99       |                |
| Depreciation reserve, . . . . .                 | 251,574 60     |                |
| Coupon notes, commission and expense, . . . . . | 38,023 38      |                |
| Other items, . . . . .                          | 48,854 54      |                |
| Balance June 30, 1921, . . . . .                | 138,538 50     |                |
|   | <hr/>          | <hr/>          |
|   | \$1,893,206 34 | \$1,893,206 34 |

## BROCKTON GAS LIGHT COMPANY.

## ASSETS.

## Gas plant:

|                                    |                |
|------------------------------------|----------------|
| Lands, . . . . .                   | \$59,516 15    |
| Buildings, . . . . .               | 200,204 30     |
| Machinery and equipment, . . . . . | 320,809 45     |
| Holders, . . . . .                 | 212,294 19     |
| Mains, . . . . .                   | 728,916 00     |
| Services, . . . . .                | 224,675 92     |
| Meters, . . . . .                  | 178,000 93     |
|                                    | <hr/>          |
|                                    | \$1,924,416 94 |

## Other assets:

|  |             |
|--|-------------|
| Cash, . . . . .                              | \$94,065 61 |
| Notes receivable, . . . . .                  | 150 00      |
| Due for gas, . . . . .                       | 107,109 92  |
| Sundry accounts due the company, . . . . .   | 56,013 53   |
| Ammonia, . . . . .                           | 2,013 27    |
| Gas coal on hand, . . . . .                  | 49,686 40   |
| Coke on hand, . . . . .                      | 20,961 24   |
| Tar on hand, . . . . .                       | 13,595 49   |
| Enrichers on hand, . . . . .                 | 9,031 50    |
| Purifying materials on hand, . . . . .       | 2,538 94    |
| Other gas materials on hand, . . . . .       | 232 88      |
| Stoves and other fixtures on hand, . . . . . | 85,630 69   |
| Gas tools and implements, . . . . .          | 10,025 94   |
| Gas on hand, . . . . .                       | 1,394 75    |
| Stable and garage equipment, . . . . .       | 16,207 16   |
| Office furniture, . . . . .                  | 12,603 11   |
| Prepaid items, . . . . .                     | 14,085 16   |
| Investments (real estate), . . . . .         | 2,700 00    |
| Investments (securities), . . . . .          | 20,001 00   |
|  | <hr/>       |
|  | 518,046 59  |

|                         |                |
|-------------------------|----------------|
| Total assets, . . . . . | \$2,442,463 53 |
|-------------------------|----------------|

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                | \$1,537,000 00 |
| Bonds issued, . . . . .                 | 100,000 00     |
| Notes payable, . . . . .                | 590,000 00     |
| Unpaid bills, . . . . .                 | 26,074 89      |
| Deposits by customers, . . . . .        | 12,619 10      |
| Interest accrued but not due, . . . . . | 2,333 34       |
| Depreciation reserve, . . . . .         | 33,786 19      |
| Other reserves, . . . . .               | 9,761 58       |
|   | <hr/>          |

|                                    |                |
|------------------------------------|----------------|
| Total liabilities, . . . . .       | \$2,311,575 10 |
| Profit and loss balance, . . . . . | 130,888 43     |

|                          |                |
|--------------------------|----------------|
| Total credits, . . . . . | \$2,442,463 53 |
|--------------------------|----------------|

## MANUFACTURING ACCOUNT.

|                                       | DR.          | CR.          |
|---------------------------------------|--------------|--------------|
| Operating expenses:                   |              |              |
| At works, . . . . .                   | \$515,822 27 |              |
| For distribution, . . . . .           | 81,816 00    |              |
| management, . . . . .                 | 85,302 04    |              |
| taxes, . . . . .                      | 69,068 12    |              |
| incidentals, . . . . .                | 26,413 98    |              |
|                                       | <hr/>        |              |
|                                       | \$778,422 41 |              |
| Income from sale of gas, . . . . .    |              | \$947,633 71 |
| residuals, . . . . .                  |              | 39,635 87    |
| Balance to profit and loss, . . . . . | 208,847 17   |              |
|                                       | <hr/>        | <hr/>        |
|                                       | \$987,269 58 | \$987,269 58 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$31,333 08  |
| Balance of manufacturing account, . . . . . |              | 208,847 17   |
| Interest received, . . . . .                |              | 3,750 23     |
| Rents, . . . . .                            |              | 433 24       |
| Other items of income, . . . . .            |              | 70 55        |
| Interest paid, . . . . .                    | \$49,052 89  |              |
| Depreciation reserve, . . . . .             | 33,600 00    |              |
| Loss on jobbing, . . . . .                  | 13,628 71    |              |
| Other items, . . . . .                      | 17,264 24    |              |
| Balance June 30, 1921, . . . . .            | 130,888 43   |              |
|   | <hr/>        | <hr/>        |
|   | \$244,434 27 | \$244,434 27 |

## CAMBRIDGE ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |              |                |
|--|--------------|----------------|
| Electric plant:  |              |                |
| Lands and buildings, . . . . .                           | \$361,164 59 |                |
| Steam plant, . . . . .                                   | 612,386 95   |                |
| Electric plant, . . . . .                                | 339,815 00   |                |
| Overhead lines, . . . . .                                | 239,919 75   |                |
| Underground conduits, . . . . .                          | 280,438 91   |                |
| Underground wires and cables, . . . . .                  | 252,668 14   |                |
| Transformers, . . . . .                                  | 77,046 50    |                |
| Meters, . . . . .  | 102,062 91   |                |
| Street lamps and fixtures, . . . . .                     | 10,541 38    |                |
|  | <hr/>        | \$2,276,044 13 |
| Other assets:  |              |                |
| Cash, . . . . .  | \$63,861 50  |                |
| Due for electricity, . . . . .                           | 50,710 16    |                |
| Sundry accounts due the company, . . . . .               | 38,335 79    |                |
| Electric fuel on hand, . . . . .                         | 51,212 25    |                |
| Motors on hand, . . . . .                                | 6,217 83     |                |
| Other electric materials and supplies on hand, . . . . . | 113,579 47   |                |
| Stable and garage equipment, . . . . .                   | 35,922 17    |                |
| Office furniture, . . . . .                              | 5,983 52     |                |
| Prepaid insurance, . . . . .                             | 4,109 28     |                |
| Coupon note discount, . . . . .                          | 8,280 00     |                |
|  | <hr/>        | 378,211 97     |
| Total assets, . . . . .                                  |              | \$2,654,256 10 |

| LIABILITIES.  |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$1,000,000 00 |
| Coupon notes, . . . . .                                     | 500,000 00     |
| Other notes payable, . . . . .                              | 265,000 00     |
| Unpaid bills, . . . . .                                     | 94,378 06      |
| Deposits by customers, . . . . .                            | 27,697 00      |
| Premium realized on stock issues, . . . . .                 | 420,000 00     |
| Amounts due from the company, not included above, . . . . . | 36,515 97      |
| Total liabilities, . . . . .                                | \$2,343,591 03 |
| Profit and loss balance, . . . . .                          | 310,665 07     |
| Total credits, . . . . .                                    | \$2,654,256 10 |

| MANUFACTURING ACCOUNT.                     |              | Dr.            | Cr.            |
|--|--------------|----------------|----------------|
| Operating expenses:                        |              |                |                |
| At station, . . . . .                      | \$672,803 02 |                |                |
| For current bought, . . . . .              | 453 27       |                |                |
| distribution, . . . . .                    | 177,962 87   |                |                |
| management, . . . . .                      | 97,986 10    |                |                |
| taxes, . . . . .                           | 140,470 01   |                |                |
| incidentals, . . . . .                     | 17,671 66    |                |                |
|  |              | \$1,107,346 93 |                |
| Income from sale of electricity, . . . . . |              |                | \$1,295,160 08 |
| other sources, . . . . .                   |              |                | 5,062 20       |
| Balance to profit and loss, . . . . .      |              | 192,875 35     |                |
|  |              | \$1,300,222 28 | \$1,300,222 28 |

| PROFIT AND LOSS ACCOUNT.                    |              | Dr.          | Cr.          |
|---|--------------|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              |              | \$192,189 14 |
| Balance of manufacturing account, . . . . . |              |              | 192,875 35   |
| Interest received, . . . . .                |              |              | 5,478 18     |
| Rents, . . . . .                            |              |              | 3,262 62     |
| Jobbing, . . . . .                          |              |              | 13,963 38    |
| Transfer from reserves, . . . . .           |              |              | 134,061 58   |
| Other items of income, . . . . .            |              |              | 206 64       |
| Interest paid, . . . . .                    | \$52,723 64  |              |              |
| Dividends declared, . . . . .               | 120,000 00   |              |              |
| Depreciation, . . . . .                     | 40,000 00    |              |              |
| Other items, . . . . .                      | 18,648 18    |              |              |
| Balance June 30, 1921, . . . . .            | 310,665 07   |              |              |
|   | \$542,036 89 | \$542,036 89 |              |

## CAMBRIDGE GAS LIGHT COMPANY.

| ASSETS.                            |                |
|------------------------------------|----------------|
| Gas plant:                         |                |
| Lands and buildings, . . . . .     | \$464,495 10   |
| Machinery and equipment, . . . . . | 1,136,443 07   |
| Holders, . . . . .                 | 597,756 60     |
| Mains, . . . . .                   | 764,474 73     |
| Meters, . . . . .                  | 183,303 11     |
|                                    | \$3,146,472 61 |

## Other assets:

|   |              |                |
|---|--------------|----------------|
| Office building, . . . . .                      | \$120,000 00 |                |
| Unfinished construction, . . . . .              | 14,032 57    |                |
| Cash, . . . . .                                 | 31,090 85    |                |
| Due for gas, . . . . .                          | 74,951 78    |                |
| Sundry accounts due the company, . . . . .      | 46,384 43    |                |
| Gas coal on hand, . . . . .                     | 219,849 84   |                |
| Coke on hand, . . . . .                         | 40,073 00    |                |
| Enrichers on hand, . . . . .                    | 11,731 28    |                |
| Purifying materials on hand, . . . . .          | 4,539 66     |                |
| Other gas materials on hand, . . . . .          | 73,361 26    |                |
| Stoves on hand, . . . . .                       | 29,482 04    |                |
| Gas fixtures on hand, . . . . .                 | 1,927 02     |                |
| Gas tools and implements, . . . . .             | 1,341 15     |                |
| Stable and garage equipment, . . . . .          | 10,100 00    |                |
| Office furniture, . . . . .                     | 3,000 00     |                |
| Reserve funds, . . . . .                        | 37,832 13    |                |
| Prepaid insurance, . . . . .                    | 5,673 73     |                |
| Investments (barge "Henry Endicott"), . . . . . | 17,000 00    |                |
|   | <hr/>        | \$742,370 74   |
| Total assets, . . . . .                         |              | \$3,888,843 35 |

## LIABILITIES.

|   |                |                |
|---|----------------|----------------|
| Capital stock, . . . . .                                    | \$1,680,000 00 |                |
| Coupon notes, . . . . .                                     | 300,000 00     |                |
| Other notes payable, . . . . .                              | 130,300 00     |                |
| Unpaid bills, . . . . .                                     | 83,941 52      |                |
| Deposits by customers, . . . . .                            | 49,930 00      |                |
| Unpaid dividends, . . . . .                                 | 1,088 00       |                |
| Interest accrued but not due, . . . . .                     | 2,883 26       |                |
| Premium realized on stock issues, . . . . .                 | 955,965 50     |                |
| Replacement reserve, . . . . .                              | 24,425 24      |                |
| Other reserves, . . . . .                                   | 39,978 24      |                |
| Amounts due from the company, not included above, . . . . . | 38,381 00      |                |
|   | <hr/>          |                |
| Total liabilities, . . . . .                                | \$3,306,892 76 |                |
| Profit and loss balance, . . . . .                          | 581,950 59     |                |
|   | <hr/>          |                |
| Total credits, . . . . .                                    |                | \$3,888,843 35 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.            | CR.            |
|---------------------------------------|----------------|----------------|
| At works, . . . . .                   | \$1,233,537 81 |                |
| For gas bought, . . . . .             | 423 84         |                |
| distribution, . . . . .               | 182,742 48     |                |
| management, . . . . .                 | 88,207 70      |                |
| taxes, . . . . .                      | 176,919 26     |                |
| incidentals, . . . . .                | 101,436 33     |                |
|                                       | <hr/>          |                |
|                                       | \$1,783,267 42 |                |
| Income from sale of gas, . . . . .    |                | \$1,851,270 77 |
| residuals, . . . . .                  |                | 274,801 34     |
| other sources, . . . . .              |                | 54 00          |
| Balance to profit and loss, . . . . . | 342,858 69     |                |
|                                       | <hr/>          | <hr/>          |
|                                       | \$2,126,126 11 | \$2,126,126 11 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$566,623 35 |
| Balance of manufacturing account, . . . . . |              | 342,858 69   |
| Interest received, . . . . .                |              | 1,592 31     |
| Rents, . . . . .                            |              | 353 15       |
| Jobbing, . . . . .                          |              | 3,909 97     |
| Other items of income, . . . . .            |              | 804 15       |
| Interest paid, . . . . .                    | \$34,362 21  |              |
| Dividends declared, . . . . .               | 201,600 00   |              |
| Depreciation, . . . . .                     | 89,000 00    |              |
| Other items, . . . . .                      | 9,228 82     |              |
| Balance June 30, 1921, . . . . .            | 581,950 59   |              |
|   | <hr/>        | <hr/>        |
|   | \$916,141 62 | \$916,141 62 |

## CAPE AND VINEYARD ELECTRIC COMPANY.

## ASSETS.

## Gas plant:

|                                    |            |             |
|------------------------------------|------------|-------------|
| Lands, . . . . .                   | \$2,797 81 |             |
| Machinery and equipment, . . . . . | 10,062 36  |             |
| Mains, . . . . .                   | 9,415 72   |             |
| Services, . . . . .                | 1,660 66   |             |
| Meters, . . . . .                  | 2,895 89   |             |
|                                    | <hr/>      | \$26,832 44 |

## Electric plant:

|                                      |             |            |
|--------------------------------------|-------------|------------|
| Lands, . . . . .                     | \$11,387 64 |            |
| Buildings, . . . . .                 | 38,884 02   |            |
| Steam plant, . . . . .               | 112,419 84  |            |
| Electric plant, . . . . .            | 46,701 61   |            |
| Overhead lines, . . . . .            | 370,535 78  |            |
| Transformers, . . . . .              | 35,383 02   |            |
| Meters, . . . . .                    | 10,140 90   |            |
| Street lamps and fixtures, . . . . . | 59,312 33   |            |
|                                      | <hr/>       | 684,765 14 |

## Other assets:

|  |             |           |
|--|-------------|-----------|
| Cash, . . . . .  | \$21,547 54 |           |
| Due for electricity, . . . . .                           | 15,293 87   |           |
| Sundry accounts due the company, . . . . .               | 8,577 24    |           |
| Electric fuel on hand, . . . . .                         | 3,063 30    |           |
| Electric tools and implements, . . . . .                 | 3,782 81    |           |
| Other electric materials and supplies on hand, . . . . . | 5,534 70    |           |
| Stable and garage equipment, . . . . .                   | 11,940 77   |           |
| Office furniture, . . . . .                              | 3,844 49    |           |
| Prepaid accounts, . . . . .                              | 660 51      |           |
| Suspense accounts, . . . . .                             | 5,570 41    |           |
| Investments (securities), . . . . .                      | 50 00       |           |
|  | <hr/>       | 79,865 64 |

|                                    |                    |
|------------------------------------|--------------------|
| Total assets, . . . . .            | \$791,463 22       |
| Profit and loss balance, . . . . . | 86,752 71          |
| Total debits, . . . . .            | <hr/> \$878,215 93 |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$36,000 00         |
| Coupon notes, . . . . .                                     | 3,943 62            |
| Other notes payable, . . . . .                              | 789,023 41          |
| Unpaid bills, . . . . .                                     | 45,346 57           |
| Depreciation reserve, . . . . .                             | 12,985 75           |
| Amounts due from the company, not included above, . . . . . | 6,888 08            |
| Total liabilities, . . . . .                                | <u>\$878,215 93</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):          | Dr.                 | Cr.                 |
|------------------------------------|---------------------|---------------------|
| At works, . . . . .                | \$6,251 09          |                     |
| For distribution, . . . . .        | 992 39              |                     |
|                                    | <u>\$7,243 48</u>   |                     |
| Operating expenses (electric):     |                     |                     |
| At station, . . . . .              | \$50,104 53         |                     |
| For current bought, . . . . .      | 62,924 33           |                     |
| distribution, . . . . .            | 35,634 49           |                     |
| management, . . . . .              | 22,321 14           |                     |
| taxes, . . . . .                   | 13,738 52           |                     |
| incidentals, . . . . .             | 2,764 21            |                     |
|                                    | <u>187,487 22</u>   |                     |
| Income from sale of gas, . . . . . |                     | \$3,965 26          |
| sale of electricity, . . . . .     |                     | 231,488 27          |
| Balance to profit and loss:        |                     |                     |
| Gas, . . . . .                     |                     | 3,278 22            |
| Electric, . . . . .                | 44,001 05           |                     |
|                                    | <u>\$238,731 75</u> | <u>\$238,731 75</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Balance June 30, 1920, . . . . .                     | \$47,745 15         |                     |
| Balance of gas manufacturing account, . . . . .      | 3,278 22            |                     |
| Balance of electric manufacturing account, . . . . . |                     | \$44,001 05         |
| Jobbing, . . . . .                                   |                     | 2,131 16            |
| Other items of income, . . . . .                     |                     | 6,327 88            |
| Interest paid, . . . . .                             | 70,635 51           |                     |
| Dividends declared, . . . . .                        | 6,720 00            |                     |
| Other items, . . . . .                               | 10,833 92           |                     |
| Balance, June 30, 1921, . . . . .                    |                     | 86,752 71           |
|  | <u>\$139,212 80</u> | <u>\$139,212 80</u> |

## CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

## ASSETS.

|                                 |                     |
|---------------------------------|---------------------|
| Electric plant:                 |                     |
| Lands and buildings, . . . . .  | \$4,802 22          |
| Substation equipment, . . . . . | 86,329 18           |
| Overhead lines, . . . . .       | 686,067 54          |
| Transformers, . . . . .         | 61,949 67           |
| Meters, . . . . .               | 61,226 65           |
|                                 | <u>\$900,375 26</u> |

<sup>1</sup> Debit item.

## Other assets:

|  |            |                |
|--|------------|----------------|
| Unfinished construction, . . . . .                       | \$545 92   |                |
| Construction expense, . . . . .                          | 23,593 10  |                |
| Cash, . . . . .  | 213,177 41 |                |
| Notes receivable, . . . . .                              | 9,090 35   |                |
| Trade acceptance receivable, . . . . .                   | 21,785 94  |                |
| Due for electricity, . . . . .                           | 43,222 25  |                |
| Sundry accounts due the company, . . . . .               | 21,773 78  |                |
| House wiring, . . . . .                                  | 7,720 30   |                |
| Electric fuel on hand, . . . . .                         | 2,474 26   |                |
| Motors, . . . . .  | 4,434 39   |                |
| Electric fixtures, . . . . .                             | 615 17     |                |
| Electric tools and implements, . . . . .                 | 1,762 71   |                |
| Other electric materials and supplies on hand, . . . . . | 17,202 43  |                |
| Stable and garage equipment, . . . . .                   | 6,900 00   |                |
| Office furniture, . . . . .                              | 5,478 19   |                |
| Reserve funds, . . . . .                                 | 114,154 49 |                |
| Prepaid coupon note expense, . . . . .                   | 40,606 90  |                |
| Insurance, interest and taxes, . . . . .                 | 2,928 85   |                |
| Investments (securities), . . . . .                      | 4,100 00   |                |
| Investments (real estate), . . . . .                     | 2,976 80   |                |
|  | <hr/>      | \$544,543 24   |
| Total assets, . . . . .                                  |            | \$1,444,918 50 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$470,500 00   |
| Bonds issued, . . . . .                                     | 150,000 00     |
| Coupon notes, . . . . .                                     | 379,000 00     |
| Other notes payable, . . . . .                              | 258,709 00     |
| Unpaid bills, . . . . .                                     | 38,519 57      |
| Deposits by customers, . . . . .                            | 3,149 90       |
| Interest accrued but not due, . . . . .                     | 11,256 90      |
| Premium realized on stock issues, . . . . .                 | 9,525 00       |
| Reserves, . . . . .   | 13,564 65      |
| Amounts due from the company, not included above, . . . . . | 66,997 33      |
|   | <hr/>          |
| Total liabilities, . . . . .                                | \$1,401,222 35 |
| Profit and loss balance, . . . . .                          | 43,696 15      |
|   | <hr/>          |
| Total credits, . . . . .                                    | \$1,444,918 50 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.          | Cr.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$14,265 10  |              |
| For current bought, . . . . .              | 205,698 89   |              |
| distribution, . . . . .                    | 40,313 03    |              |
| management, . . . . .                      | 28,647 16    |              |
| taxes, . . . . .                           | 26,865 51    |              |
| incidentals, . . . . .                     | 4,710 99     |              |
|  | <hr/>        |              |
|  | \$320,500 68 |              |
| Income from sale of electricity, . . . . . |              | \$404,659 12 |
| other sources, . . . . .                   |              | 12,625 03    |
| Balance to profit and loss, . . . . .      | 96,783 47    |              |
|  | <hr/>        | <hr/>        |
|  | \$417,284 15 | \$417,284 15 |



## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$43,657 68  |
| Balance of manufacturing account, . . . . . |              | 96,783 47    |
| Interest received, . . . . .                |              | 9,700 50     |
| Rents, . . . . .                            |              | 159 35       |
| Jobbing, . . . . .                          |              | 3,987 09     |
| Transfer from reserves, . . . . .           |              | 7,791 59     |
| Other items of income, . . . . .            |              | 4,199 20     |
| Interest paid, . . . . .                    | \$52,328 99  |              |
| Dividends declared, . . . . .               | 42,345 00    |              |
| Coupon note expense, . . . . .              | 3,494 10     |              |
| Depreciation, . . . . .                     | 5,400 00     |              |
| Reserves, . . . . .                         | 7,515 06     |              |
| Other items, . . . . .                      | 11,499 58    |              |
| Balance June 30, 1921, . . . . .            | 43,696 15    |              |
|   | <hr/>        | <hr/>        |
|   | \$166,278 88 | \$166,278 88 |

## CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

## ASSETS.

|   |                    |              |
|---|--------------------|--------------|
| Electric plant:   |                    |              |
| Lands, . . . . .  | } No value stated. |              |
| Buildings, . . . . .  |                    |              |
| Water power rights, . . . . .   |                    |              |
| Water wheels, . . . . .   |                    |              |
| Electric plant, . . . . .   |                    |              |
| Additional land, buildings, water power equipment and electrical machinery, . . . . . |                    | \$253,788 27 |
| Other assets:   |                    |              |
| Cash, . . . . .   | \$29,387 38        |              |
| Accounts receivable, . . . . .  | 14,346 58          |              |
|   | <hr/>              | <hr/>        |
|   |                    | 43,733 96    |
| Total assets, . . . . .   |                    | \$297,522 23 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock (common and preferred) issued under agreement and declaration of trust dated March 9, 1912: |              |
| 3,000 common (no value stated); 2,250 preferred (no value stated).  |              |
| Issued for cash, 2,250 preferred shares, . . . . .  | \$225,000 00 |
| Accounts payable, . . . . .   | 5,279 64     |
| Reserve for dividends, . . . . .  | 2,250 00     |
| Surplus paid in under declaration of trust, . . . . .   | 25,000 00    |
|   | <hr/>        |
| Total liabilities, . . . . .  | \$257,529 64 |
| Profit and loss balance, . . . . .  | 39,992 59    |
|   | <hr/>        |
| Total credits, . . . . .  | \$297,522 23 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Income from sale of electricity, . . . . |             | \$44,466 93 |
| Balance to profit and loss, . . . .      | \$44,466 93 |             |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .          |                    | \$30,950 39        |
| Balance of manufacturing account, . . . . |                    | 44,466 93          |
| Interest received, . . . . .              |                    | 575 27             |
| Rents, . . . . .                          |                    | 5,000 00           |
| Dividends declared, . . . . .             | \$36,000 00        |                    |
| Depreciation, . . . . .                   | 5,000 00           |                    |
| Balance June 30, 1921, . . . . .          | 39,992 59          |                    |
|   | <u>\$80,992 59</u> | <u>\$80,992 59</u> |

## CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|  |            |                    |
|--|------------|--------------------|
| Electric plant:                                  |            |                    |
| Overhead lines, . . . . .                        | \$8,209 41 |                    |
| Transformers, . . . . .                          | 1,298 78   |                    |
| Meters, . . . . .                                | 1,051 63   |                    |
| Street lamps and fixtures, . . . . .             | 138 84     |                    |
|  |            | <u>\$10,698 66</u> |
| Other assets:                                    |            |                    |
| Cash, . . . . .                                  | \$97 64    |                    |
| Due for electricity, . . . . .                   | 312 68     |                    |
| Electric materials and supplies on hand, . . . . | 77 57      |                    |
|  |            | <u>487 89</u>      |
| Total assets, . . . . .                          |            | \$11,186 55        |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                  | \$3,000 00         |
| Unpaid bills, . . . . .                                   | 242 50             |
| Amounts due from the company, not included above, . . . . | 6,813 19           |
| Total liabilities, . . . . .                              | <u>\$10,055 69</u> |
| Profit and loss balance, . . . . .                        | 1,130 86           |
| Total credits, . . . . .                                  | <u>\$11,186 55</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses:                        |                   |                   |
| For current bought, . . . . .              | \$1,759 07        |                   |
| distribution, . . . . .                    | 1,402 42          |                   |
| management, . . . . .                      | 1,623 65          |                   |
| taxes, . . . . .                           | 183 93            |                   |
| incidentals, . . . . .                     | 135 00            |                   |
|  | <u>\$5,104 07</u> |                   |
| Income from sale of electricity, . . . . . |                   | \$5,324 01        |
| Balance to profit and loss, . . . . .      | 219 94            |                   |
|  | <u>\$5,324 01</u> | <u>\$5,324 01</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.               | CR.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .            |                   | \$1,708 07        |
| Balance of manufacturing account, . . . . . |                   | 219 94            |
| Interest paid, . . . . .                    | \$312 77          |                   |
| Depreciation, . . . . .                     | 484 38            |                   |
| Balance June 30, 1921, . . . . .            | 1,130 86          |                   |
|   | <u>\$1,928 01</u> | <u>\$1,928 01</u> |

## CHARLESTOWN GAS AND ELECTRIC COMPANY.

## ASSETS.

|   |              |                |
|---|--------------|----------------|
| Gas plant:  |              |                |
| Lands, . . . . .  | \$184,190 68 |                |
| Buildings, machinery and equipment, . . . . .               | 422,353 65   |                |
| Mains, . . . . .  | 198,365 67   |                |
| Meters, . . . . .   | 75,117 97    |                |
|   | <u></u>      | \$880,027 97   |
| Electric plant:   |              |                |
| Lands, . . . . .  | \$1,000 00   |                |
| Substation and accessories, . . . . .                       | 82,972 48    |                |
| Overhead lines, . . . . .                                   | 17,060 67    |                |
| Underground conduits, wires and cables, . . . . .           | 137,612 59   |                |
| Transformers, . . . . .                                     | 22,207 26    |                |
| Meters, . . . . .   | 12,810 97    |                |
| Street lamps and fixtures, . . . . .                        | 1,127 81     |                |
|   | <u></u>      | 274,791 78     |
| Other assets:   |              |                |
| Office building, . . . . .                                  | \$25,000 00  |                |
| Cash, . . . . .   | 17,089 00    |                |
| Due for gas, . . . . .                                      | 23,258 77    |                |
| Due for electricity, . . . . .                              | 21,677 97    |                |
| Sundry accounts due the company, . . . . .                  | 24,770 21    |                |
| Gas coal on hand, . . . . .                                 | 97,036 64    |                |
| Coke on hand, . . . . .                                     | 32,628 50    |                |
| Tar on hand, . . . . .                                      | 1,401 83     |                |
| Other gas materials on hand, . . . . .                      | 6,307 47     |                |
| Stoves on hand, . . . . .                                   | 3,305 36     |                |
| Other electric materials and supplies on hand, . . . . .    | 22,928 08    |                |
| Insurance, . . . . .  | 2,510 49     |                |
| Investments (Liberty bonds), . . . . .                      | 101,200 00   |                |
|   | <u></u>      | 379,114 32     |
| Total assets, . . . . .                                     |              | \$1,533,934 07 |
| LIABILITIES.  |              |                |
| Capital stock, . . . . .                                    |              | \$658,800 00   |
| Coupon notes, . . . . .                                     |              | 200,000 00     |
| Other notes payable, . . . . .                              |              | 217,500 00     |
| Unpaid bills, . . . . .                                     |              | 58,771 55      |
| Deposits by customers, . . . . .                            |              | 25,907 31      |
| Premium realized on stock issues, . . . . .                 |              | 130,121 12     |
| Amounts due from the company, not included above, . . . . . |              | 8,018 94       |
| Total liabilities, . . . . .                                |              | \$1,299,118 92 |
| Profit and loss balance, . . . . .                          |              | 234,815 15     |
| Total credits, . . . . .                                    |              | \$1,533,934 07 |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):          | Dr.          | Cr.          |
|------------------------------------|--------------|--------------|
| At works, . . . . .                | \$540,158 15 |              |
| For gas bought, . . . . .          | 19,171 89    |              |
| distribution, . . . . .            | 39,997 80    |              |
| management, . . . . .              | 22,966 47    |              |
| taxes, . . . . .                   | 34,176 03    |              |
| incidentals, . . . . .             | 7,614 64     |              |
|                                    | <hr/>        | \$664,084 98 |
| Operating expenses (electric):     |              |              |
| At station, . . . . .              | \$7,645 19   |              |
| For current bought, . . . . .      | 101,308 39   |              |
| distribution, . . . . .            | 34,690 56    |              |
| management, . . . . .              | 11,162 58    |              |
| taxes, . . . . .                   | 12,372 57    |              |
| incidentals, . . . . .             | 2,450 33     |              |
|                                    | <hr/>        | 169,629 62   |
| Income from sale of gas, . . . . . |              | \$510,473 83 |
| residuals, . . . . .               |              | 233,358 20   |
| sale of electricity, . . . . .     |              | 240,545 86   |
| Balance to profit and loss:        |              |              |
| Gas, . . . . .                     | 79,747 05    |              |
| Electric, . . . . .                | 70,916 24    |              |
|                                    | <hr/>        | <hr/>        |
|                                    | \$984,377 89 | \$984,377 89 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Balance June 30, 1920, . . . . .                     |              | \$230,699 15 |
| Balance of gas manufacturing account, . . . . .      |              | 79,747 05    |
| Balance of electric manufacturing account, . . . . . |              | 70,916 24    |
| Interest received, . . . . .                         |              | 5,962 36     |
| Rents, . . . . .                                     |              | 1,757 56     |
| Other items of income, . . . . .                     |              | 4,432 44     |
| Interest paid, . . . . .                             | \$24,654 81  |              |
| Dividends declared, . . . . .                        | 94,704 00    |              |
| Depreciation, . . . . .                              | 20,057 02    |              |
| Other items, . . . . .                               | 19,283 82    |              |
| Balance June 30, 1921, . . . . .                     | 234,815 15   |              |
|  | <hr/>        | <hr/>        |
|  | \$393,514 80 | \$393,514 80 |

## CHESTER ELECTRIC LIGHT COMPANY.

## ASSETS.

|                                      |             |
|--------------------------------------|-------------|
| Electric plant:                      |             |
| Lands, . . . . .                     | \$1,100 00  |
| Buildings, . . . . .                 | 100 05      |
| Oil engine plant, . . . . .          | 1,460 63    |
| Electric plant, . . . . .            | 2,578 01    |
| Hydraulic plant equipment, . . . . . | 3,180 48    |
| Overhead lines, . . . . .            | 2,452 23    |
| Meters, . . . . .                    | 928 55      |
| Street lamps and fixtures, . . . . . | 128 91      |
|                                      | <hr/>       |
|                                      | \$11,928 86 |

## Other assets:

|  |          |                   |
|--|----------|-------------------|
| Cash, . . . . .  | \$139 31 |                   |
| Due for electricity, . . . . .                           | 571 72   |                   |
| Electric fuel on hand, . . . . .                         | 15 25    |                   |
| Electric fixtures on hand, . . . . .                     | 30 65    |                   |
| Electric tools and implements, . . . . .                 | 146 66   |                   |
| Other electric materials and supplies on hand, . . . . . | 169 00   |                   |
| Stable and garage equipment, . . . . .                   | 330 61   |                   |
| Office furniture, . . . . .                              | 141 89   |                   |
|  | <hr/>    | \$1,545 09        |
| Total assets, . . . . .                                  |          | <hr/> \$13,473 95 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$5,000 00  |
| Notes payable, . . . . .                                    | 3,200 00    |
| Unpaid bills, . . . . .                                     | 1,048 95    |
| Interest accrued but not due, . . . . .                     | 75 00       |
| Amounts due from the company, not included above, . . . . . | 3,500 00    |
|   | <hr/>       |
| Total liabilities, . . . . .                                | \$12,823 95 |
| Profit and loss balance, . . . . .                          | 650 00      |
|   | <hr/>       |
| Total credits, . . . . .                                    | \$13,473 95 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.        | Cr.        |
|--|------------|------------|
| At station, . . . . .                      | \$4,178 53 |            |
| For distribution, . . . . .                | 1,168 87   |            |
| management, . . . . .                      | 750 67     |            |
| taxes, . . . . .                           | 152 69     |            |
| incidentals, . . . . .                     | 74 33      |            |
|  | <hr/>      |            |
|  | \$6,325 09 |            |
| Income from sale of electricity, . . . . . |            | \$7,116 86 |
| Balance to profit and loss, . . . . .      | 791 77     |            |
|  | <hr/>      | <hr/>      |
|  | \$7,116 86 | \$7,116 86 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .            |            | \$400 00   |
| Balance of manufacturing account, . . . . . |            | 791 77     |
| Other items of income, . . . . .            |            | 350 00     |
| Interest paid, . . . . .                    | \$291 77   |            |
| Dividends declared, . . . . .               | 400 00     |            |
| Depreciation, . . . . .                     | 200 00     |            |
| Balance June 30, 1921, . . . . .            | 650 00     |            |
|   | <hr/>      | <hr/>      |
|   | \$1,541 77 | \$1,541 77 |

## CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

## ASSETS.

## Gas plant:

|                                    |           |             |
|------------------------------------|-----------|-------------|
| Lands, . . . . .                   | \$726 00  |             |
| Buildings, . . . . .               | 3,454 58  |             |
| Machinery and equipment, . . . . . | 8,776 09  |             |
| Holders, . . . . .                 | 24,904 82 |             |
| Mains and services, . . . . .      | 12,190 25 |             |
| Meters, . . . . .                  | 4,326 70  |             |
|                                    | <hr/>     | \$54,378 44 |

## Electric plant:

|                                      |           |           |
|--------------------------------------|-----------|-----------|
| Lands, . . . . .                     | \$734 50  |           |
| Buildings, . . . . .                 | 2,719 66  |           |
| Steam plant, . . . . .               | 16,221 28 |           |
| Electric plant, . . . . .            | 9,093 37  |           |
| Overhead lines, . . . . .            | 10,062 22 |           |
| Transformers, . . . . .              | 1,709 89  |           |
| Meters, . . . . .                    | 5,264 64  |           |
| Street lamps and fixtures, . . . . . | 534 96    |           |
|                                      | <hr/>     | 46,340 52 |

## Other assets:

|  |          |           |
|--|----------|-----------|
| Cash, . . . . .  | \$224 68 |           |
| Due for gas, . . . . .                                   | 5,274 60 |           |
| Due for electricity, . . . . .                           | 3,234 49 |           |
| Sundry accounts due the company, . . . . .               | 842 93   |           |
| Gas coal on hand, . . . . .                              | 1,921 03 |           |
| Tar on hand, . . . . .                                   | 87 50    |           |
| Other gas materials on hand, . . . . .                   | 186 45   |           |
| Stoves on hand, . . . . .                                | 274 03   |           |
| Gas tools and implements, . . . . .                      | 35 00    |           |
| Electric fuel on hand, . . . . .                         | 5,600 11 |           |
| Electric tools and implements, . . . . .                 | 24 90    |           |
| Other electric materials and supplies on hand, . . . . . | 707 98   |           |
| Office furniture, . . . . .                              | 110 27   |           |
| Investments (securities), . . . . .                      | 7,300 00 |           |
| Investments (wharf property), . . . . .                  | 8,000 00 |           |
|  | <hr/>    | 33,823 97 |

|                         |              |
|-------------------------|--------------|
| Total assets, . . . . . | \$134,542 93 |
|-------------------------|--------------|

## LIABILITIES.

|                                  |             |
|----------------------------------|-------------|
| Capital stock, . . . . .         | \$60,000 00 |
| Bonds issued, . . . . .          | 25,500 00   |
| Notes payable, . . . . .         | 43,500 00   |
| Deposits by customers, . . . . . | 124 89      |

|                                    |              |
|------------------------------------|--------------|
| Total liabilities, . . . . .       | \$129,124 89 |
| Profit and loss balance, . . . . . | 5,418 04     |

|                          |              |
|--------------------------|--------------|
| Total credits, . . . . . | \$134,542 93 |
|--------------------------|--------------|

## MANUFACTURING ACCOUNT.

|                                    |             | Dr.         | Cr.         |
|------------------------------------|-------------|-------------|-------------|
| Operating expenses (gas):          |             |             |             |
| At works, . . . . .                | \$18,587 17 |             |             |
| For distribution, . . . .          | 1,466 99    |             |             |
| management, . . . . .              | 2,783 15    |             |             |
| taxes, . . . . .                   | 1,005 91    |             |             |
| incidentals, . . . . .             | 844 11      |             |             |
|                                    | <hr/>       | \$24,687 33 |             |
| Operating expenses (electric):     |             |             |             |
| At station, . . . . .              | \$11,867 71 |             |             |
| For distribution, . . . .          | 3,069 75    |             |             |
| management, . . . . .              | 2,783 16    |             |             |
| taxes, . . . . .                   | 1,005 91    |             |             |
| incidentals, . . . . .             | 844 11      |             |             |
|                                    | <hr/>       | 19,570 64   |             |
| Income from sale of gas, . . . . . |             |             | \$26,876 25 |
| residuals, . . . . .               |             |             | 3,575 84    |
| other sources (gas), . . . .       |             |             | 138 89      |
| sale of electricity, . . . .       |             |             | 22,824 18   |
| other sources (electric), . . .    |             |             | 776 18      |
| Balance to profit and loss:        |             |             |             |
| Gas, . . . . .                     |             | 5,903 65    |             |
| Electric, . . . . .                |             | 4,029 72    |             |
|                                    |             | <hr/>       | <hr/>       |
|                                    |             | \$54,191 34 | \$54,191 34 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance June 30, 1920, . . . . .                     |             | \$5,321 85  |
| Balance of gas manufacturing account, . . . . .      |             | 5,903 65    |
| Balance of electric manufacturing account, . . . . . |             | 4,029 72    |
| Interest received, . . . . .                         |             | 375 00      |
| Other items of income, . . . . .                     |             | 31 00       |
| Interest paid, . . . . .                             | \$3,063 93  |             |
| Dividends declared, . . . . .                        | 4,400 00    |             |
| Depreciation, . . . . .                              | 2,500 00    |             |
| Loss on jobbing, . . . . .                           | 279 25      |             |
| Balance June 30, 1921, . . . . .                     | 5,418 04    |             |
|  | <hr/>       | <hr/>       |
|  | \$15,661 22 | \$15,661 22 |

## CITIZENS' GAS LIGHT COMPANY OF QUINCY.

## ASSETS.

|                                    |             |              |
|------------------------------------|-------------|--------------|
| Gas plant:                         |             |              |
| Lands and buildings, . . . . .     | \$14,030 26 |              |
| Machinery and equipment, . . . . . | 86,763 71   |              |
| Mains, . . . . .                   | 622,691 54  |              |
| Services, . . . . .                | 111,244 73  |              |
| Meters, . . . . .                  | 123,412 42  |              |
|                                    | <hr/>       | \$958,142 66 |

## Other assets:

|   |            |                     |
|---|------------|---------------------|
| Gas arc lamps, . . . . .                                    | \$5,651 73 |                     |
| Cash, . . . . .   | 10,021 79  |                     |
| Due for gas, . . . . .                                      | 15,996 74  |                     |
| Sundry accounts due the company, . . . . .                  | 11,014 03  |                     |
| Coal on hand, . . . . .                                     | 842 35     |                     |
| Gas on hand, . . . . .                                      | 418 10     |                     |
| Other gas materials on hand, . . . . .                      | 39,337 84  |                     |
| Stable and garage equipment, . . . . .                      | 15,114 38  |                     |
| Office furniture, . . . . .                                 | 3,592 91   |                     |
| Insurance suspense, . . . . .                               | 1,130 01   |                     |
| Profit sharers' securities held for distribution, . . . . . | 2,029 53   |                     |
|   |            | <u>\$105,149 41</u> |
| Total assets, . . . . .                                     |            | \$1,063,292 07      |

## LIABILITIES.

|   |                |                       |
|---|----------------|-----------------------|
| Capital stock, . . . . .                                    | \$918,000 00   |                       |
| Notes payable, . . . . .                                    | 20,000 00      |                       |
| Unpaid bills, . . . . .                                     | 49,055 28      |                       |
| Deposits by customers, . . . . .                            | 13,045 78      |                       |
| Depreciation reserve, . . . . .                             | 26,320 58      |                       |
| Other reserves, . . . . .                                   | 14,276 93      |                       |
| Amounts due from the company, not included above, . . . . . | 13,790 86      |                       |
| Total liabilities, . . . . .                                | \$1,054,489 43 |                       |
| Profit and loss balance, . . . . .                          | 8,802 64       |                       |
| Total credits, . . . . .                                    |                | <u>\$1,063,292 07</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.                 | CR.                 |
|---------------------------------------|---------------------|---------------------|
| For gas bought, . . . . .             | \$275,085 80        |                     |
| distribution, . . . . .               | 39,167 95           |                     |
| management, . . . . .                 | 28,059 37           |                     |
| taxes, . . . . .                      | 31,600 00           |                     |
| incidentals, . . . . .                | 5,652 02            |                     |
|                                       | <u>\$379,565 14</u> |                     |
| Income from sale of gas, . . . . .    |                     | \$454,445 65        |
| other sources, . . . . .              |                     | 246 25              |
| Balance to profit and loss, . . . . . | 75,126 76           |                     |
|                                       | <u>\$454,691 90</u> | <u>\$454,691 90</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            |                    | \$1,499 58         |
| Balance of manufacturing account, . . . . . |                    | 75,126 76          |
| Interest received, . . . . .                |                    | 715 10             |
| Jobbing, . . . . .                          |                    | 5,876 29           |
| Other items of income, . . . . .            |                    | 402 54             |
| Interest paid, . . . . .                    | \$1,595 41         |                    |
| Dividends declared, . . . . .               | 64,260 00          |                    |
| Depreciation reserve, . . . . .             | 7,500 00           |                    |
| Other items, . . . . .                      | 1,462 22           |                    |
| Balance June 30, 1921, . . . . .            | 8,802 64           |                    |
|   | <u>\$83,620 27</u> | <u>\$83,620 27</u> |



## CLINTON GAS LIGHT COMPANY.

## ASSETS.

## Gas plant:

|                                    |            |
|------------------------------------|------------|
| Lands, . . . . .                   | \$4,000 00 |
| Buildings, . . . . .               | 10,935 42  |
| Machinery and equipment, . . . . . | 44,885 04  |
| Holders, . . . . .                 | 12,994 00  |
| Mains, . . . . .                   | 46,794 32  |
| Services, . . . . .                | 13,379 58  |
| Meters, . . . . .                  | 13,732 01  |

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 \$146,720 37

## Electric plant:

|                                      |            |
|--------------------------------------|------------|
| Lands, . . . . .                     | \$5,000 00 |
| Buildings, . . . . .                 | 23,010 67  |
| Steam plant, . . . . .               | 5,824 84   |
| Electric plant, . . . . .            | 20,056 91  |
| Overhead lines, . . . . .            | 126,255 24 |
| Transformers, . . . . .              | 14,126 75  |
| Meters, . . . . .                    | 17,290 64  |
| Street lamps and fixtures, . . . . . | 11,200 96  |

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 222,766 01

## Other assets:

|  |            |
|--|------------|
| Unfinished construction, . . . . .                       | \$2,959 90 |
| Cash, . . . . .  | 6,230 74   |
| Due for gas, . . . . .                                   | 7,486 96   |
| Due for electricity, . . . . .                           | 10,364 52  |
| Sundry accounts due the company, . . . . .               | 4,967 57   |
| Gas coal on hand, . . . . .                              | 5,534 55   |
| Coke on hand, . . . . .                                  | 26 14      |
| Enrichers on hand, . . . . .                             | 765 28     |
| Other gas materials on hand, . . . . .                   | 6,843 70   |
| Motors on hand, . . . . .                                | 2,044 05   |
| Tools and implements, . . . . .                          | 451 07     |
| Other electric materials and supplies on hand, . . . . . | 6,388 41   |
| Stable and garage equipment, . . . . .                   | 2,110 08   |
| Office furniture, . . . . .                              | 1,827 33   |
| Prepaid insurance and taxes, . . . . .                   | 1,265 43   |
| Note discount, . . . . .                                 | 1,177 77   |

---

 60,443 50

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 Total assets, . . . . . \$429,929 88

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$183,000 00 |
| Bonds issued, . . . . .                                     | 110,000 00   |
| Notes payable, . . . . .                                    | 80,600 00    |
| Unpaid bills, . . . . .                                     | 6,640 16     |
| Deposits by customers, . . . . .                            | 5,283 61     |
| Depreciation reserve, . . . . .                             | 15,193 64    |
| Amounts due from the company, not included above, . . . . . | 14,379 17    |

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 Total liabilities, . . . . . \$415,096 58

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 Profit and loss balance, . . . . . 14,833 30

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 Total credits, . . . . . \$429,929 88

## MANUFACTURING ACCOUNT.

|                                     | Dr.          | Cr.          |
|-------------------------------------|--------------|--------------|
| Operating expenses (gas):           |              |              |
| At works, . . . . .                 | \$48,495 61  |              |
| For distribution, . . . . .         | 3,377 35     |              |
| management, . . . . .               | 7,383 15     |              |
| taxes, . . . . .                    | 4,220 10     |              |
| incidentals, . . . . .              | 1,544 53     |              |
|                                     | <hr/>        | \$65,020 74  |
| Operating expenses (electric):      |              |              |
| At station, . . . . .               | \$4,617 00   |              |
| For current bought, . . . . .       | 42,787 74    |              |
| distribution, . . . . .             | 8,742 01     |              |
| management, . . . . .               | 13,445 67    |              |
| taxes, . . . . .                    | 7,068 20     |              |
| incidentals, . . . . .              | 1,656 98     |              |
|                                     | <hr/>        | 78,317 60    |
| Income from sale of gas, . . . . .  |              | \$71,041 75  |
| other sources (gas), . . . . .      |              | 18 00        |
| sale of electricity, . . . . .      |              | 127,004 01   |
| other sources (electric), . . . . . |              | 1,108 53     |
| Balance to profit and loss:         |              |              |
| Gas, . . . . .                      | 6,039 01     |              |
| Electric, . . . . .                 | 49,794 94    |              |
|                                     | <hr/>        | <hr/>        |
|                                     | \$199,172 29 | \$199,172 29 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance June 30, 1920, . . . . .                     |             | \$10,634 75 |
| Balance of gas manufacturing account, . . . . .      |             | 6,039 01    |
| Balance of electric manufacturing account, . . . . . |             | 49,794 94   |
| Interest received, . . . . .                         |             | 153 24      |
| Rents, . . . . .                                     |             | 45 00       |
| Jobbing, . . . . .                                   |             | 4,724 41    |
| Other items of income, . . . . .                     |             | 769 98      |
| Interest paid, . . . . .                             | \$11,379 96 |             |
| Dividends declared, . . . . .                        | 27,450 00   |             |
| Depreciation reserve, . . . . .                      | 16,066 48   |             |
| Note discount, . . . . .                             | 2,410 23    |             |
| Other items, . . . . .                               | 21 36       |             |
| Balance June 30, 1921, . . . . .                     | 14,833 30   |             |
|  | <hr/>       | <hr/>       |
|  | \$72,161 33 | \$72,161 33 |

## DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

|   |            |              |
|---|------------|--------------|
| Gas plant:                                  |            |              |
| Lands and buildings, . . . . .              | \$5,644 41 |              |
| Machinery, equipment and holders, . . . . . | 29,868 44  |              |
| Mains, . . . . .                            | 196,168 47 |              |
| Services, . . . . .                         | 17,234 97  |              |
| Meters, . . . . .                           | 29,941 87  |              |
|   | <hr/>      | \$278,858 16 |

## Other assets:

|  |            |                    |
|--|------------|--------------------|
| Cash, . . . . .                            | \$2,500 79 |                    |
| Due for gas, . . . . .                     | 18,627 74  |                    |
| Sundry accounts due the company, . . . . . | 8,305 52   |                    |
| Other gas materials on hand, . . . . .     | 21,009 12  |                    |
| Stable and garage equipment, . . . . .     | 2,199 52   |                    |
| Office furniture, . . . . .                | 2,947 13   |                    |
| Reserve funds, . . . . .                   | 9,281 78   |                    |
| Bond discount, . . . . .                   | 7,799 78   |                    |
| Prepaid insurance, . . . . .               | 1,019 19   |                    |
| Investments (real estate), . . . . .       | 1,500 00   |                    |
| Investments (securities), . . . . .        | 420 00     |                    |
|  |            | <u>\$75,619 57</u> |
| Total assets, . . . . .                    |            | \$354,477 73       |

## LIABILITIES.

|   |              |                     |
|---|--------------|---------------------|
| Capital stock, . . . . .                    | \$155,950 00 |                     |
| Bonds issued, . . . . .                     | 100,000 00   |                     |
| Notes payable, . . . . .                    | 26,500 00    |                     |
| Unpaid bills, . . . . .                     | 26,795 94    |                     |
| Deposits by customers, . . . . .            | 4,783 00     |                     |
| Interest due but not paid, . . . . .        | 553 44       |                     |
| Interest accrued but not due, . . . . .     | 1,500 00     |                     |
| Premium realized on stock issues, . . . . . | 7,190 00     |                     |
| Reserves, . . . . .                         | 9,281 78     |                     |
|   |              | <u>\$332,554 16</u> |
| Total liabilities, . . . . .                |              | \$332,554 16        |
| Profit and loss balance, . . . . .          |              | 21,923 57           |
|   |              | <u>\$354,477 73</u> |
| Total credits, . . . . .                    |              | \$354,477 73        |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.                 | CR.                 |
|---------------------------------------|---------------------|---------------------|
| At works, . . . . .                   | \$2,034 47          |                     |
| For gas bought, . . . . .             | 102,058 18          |                     |
| distribution, . . . . .               | 13,513 29           |                     |
| management, . . . . .                 | 20,278 72           |                     |
| taxes, . . . . .                      | 8,847 36            |                     |
| incidentals, . . . . .                | 2,160 16            |                     |
|                                       | <u>\$148,892 18</u> |                     |
| Income from sale of gas, . . . . .    |                     | \$178,137 27        |
| other sources, . . . . .              |                     | 226 10              |
| Balance to profit and loss, . . . . . | 29,471 19           |                     |
|                                       | <u>\$178,363 37</u> | <u>\$178,363 37</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.         |
|---|------------|-------------|
| Balance June 30, 1920, . . . . .            |            | \$23,700 53 |
| Balance of manufacturing account, . . . . . |            | 29,471 19   |
| Interest received, . . . . .                |            | 177 30      |
| Jobbing, . . . . .                          |            | 4,056 52    |
| Other items of income, . . . . .            |            | 133 22      |
| Interest paid, . . . . .                    | \$8,200 53 |             |
| Dividends declared, . . . . .               | 15,595 00  |             |

|                                  | DR.         | CR.         |
|----------------------------------|-------------|-------------|
| Depreciation, . . . . .          | \$7,952 86  |             |
| Reserve, . . . . .               | 3,000 00    |             |
| Other items, . . . . .           | 866 80      |             |
| Balance June 30, 1921, . . . . . | 21,923 57   |             |
|                                  | <hr/>       | <hr/>       |
|                                  | \$57,538 76 | \$57,538 76 |

## EAST BOSTON GAS COMPANY.

## ASSETS.

## Gas plant:

|                                    |              |
|------------------------------------|--------------|
| Lands and buildings, . . . . .     | \$292,130 99 |
| Machinery and equipment, . . . . . | 407,982 82   |
| Mains, . . . . .                   | 293,211 32   |
| Services, . . . . .                | 74,893 97    |
| Meters, . . . . .                  | 153,968 21   |

---

\$1,222,187 31

## Other assets:

|  |             |
|--|-------------|
| Cash, . . . . .                            | \$42,101 83 |
| Due for gas, . . . . .                     | 55,137 84   |
| Sundry accounts due the company, . . . . . | 21,587 13   |
| Gas coal on hand, . . . . .                | 7,115 43    |
| Tar on hand, . . . . .                     | 2,525 27    |
| Enrichers on hand, . . . . .               | 1,023 81    |
| Gas on hand, . . . . .                     | 1,630 40    |
| Other gas materials on hand, . . . . .     | 105,675 18  |
| Stoves and appliances, . . . . .           | 8,280 33    |
| Stable and garage equipment, . . . . .     | 9,790 79    |
| Office furniture, . . . . .                | 7,162 59    |
| Insurance and interest suspense, . . . . . | 9,584 23    |

---

271,614 83

Total assets, . . . . . \$1,493,802 14

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$575,000 00   |
| Notes payable, . . . . .                                    | 410,000 00     |
| Unpaid bills, . . . . .                                     | 92,500 41      |
| Deposits by customers, . . . . .                            | 76,510 46      |
| Premium realized on stock issues, . . . . .                 | 11,000 00      |
| Depreciation reserve, . . . . .                             | 5,000 00       |
| Other reserves, . . . . .                                   | 24,652 32      |
| Amounts due from the company, not included above, . . . . . | 19,245 75      |
| Total liabilities, . . . . .                                | \$1,213,908 94 |
| Profit and loss balance, . . . . .                          | 279,893 20     |
| Total credits, . . . . .                                    | \$1,493,802 14 |

## MANUFACTURING ACCOUNT.

## Operating expenses:

|                           |            |
|---------------------------|------------|
| At works, . . . . .       | \$6,902 24 |
| For gas bought, . . . . . | 567,337 55 |
| distribution, . . . . .   | 79,983 57  |
| management, . . . . .     | 76,744 07  |
| taxes, . . . . .          | 48,600 00  |
| incidentals, . . . . .    | 15,049 60  |

---

\$794,617 03

|                                       | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Income from sale of gas, . . . . .    |                     | \$816,863 98        |
| residuals, . . . . .                  |                     | 37                  |
| other sources, . . . . .              |                     | 1,782 10            |
| Balance to profit and loss, . . . . . | \$24,029 42         |                     |
|                                       | <u>\$818,646 45</u> | <u>\$818,646 45</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1920, . . . . .            |                     | \$278,864 66        |
| Balance of manufacturing account, . . . . . |                     | 24,029 42           |
| Interest received, . . . . .                |                     | 1,598 48            |
| Rents, . . . . .                            |                     | 413 19              |
| Jobbing, . . . . .                          |                     | 27,180 92           |
| Other items of income, . . . . .            |                     | 651 11              |
| Interest paid, . . . . .                    | \$31,259 05         |                     |
| Dividends declared, . . . . .               | 20,125 00           |                     |
| Other items, . . . . .                      | 1,370 53            |                     |
| Balance June 30, 1921, . . . . .            | 279,893 20          |                     |
|   | <u>\$332,647 78</u> | <u>\$332,647 78</u> |

## EASTERN MASSACHUSETTS ELECTRIC COMPANY.

## ASSETS.

|  |             |                     |
|--|-------------|---------------------|
| Electric plant:  |             |                     |
| Lands, . . . . .   | \$42,931 15 |                     |
| Substation, etc., . . . . .                              | 12,428 16   |                     |
| Substation equipment, . . . . .                          | 51,464 78   |                     |
| Overhead lines, . . . . .                                | 126,826 25  |                     |
| Underground wires and cables, . . . . .                  | 155,879 21  |                     |
|  | <u></u>     | \$389,529 55        |
| Other assets:  |             |                     |
| Unfinished construction, . . . . .                       | \$16,302 53 |                     |
| Cash, . . . . .  | 22,704 19   |                     |
| Due for electricity, . . . . .                           | 47,346 88   |                     |
| Sundry accounts due the company, . . . . .               | 390 91      |                     |
| Electric tools and implements, . . . . .                 | 4,282 01    |                     |
| Other electric materials and supplies on hand, . . . . . | 10,789 78   |                     |
| Sinking fund, . . . . .                                  | 147 00      |                     |
| Suspense accounts, . . . . .                             | 13,311 75   |                     |
| Investments (securities), . . . . .                      | 10,000 00   |                     |
|  | <u></u>     | 125,275 05          |
| Total assets, . . . . .                                  |             | <u>\$514,804 60</u> |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                | \$150,000 00 |
| Bonds issued, . . . . .                 | 135,000 00   |
| Notes payable, . . . . .                | 35,000 00    |
| Unpaid bills, . . . . .                 | 88,355 47    |
| Interest accrued but not due, . . . . . | 771 73       |

|   |              |
|---|--------------|
| Depreciation reserve, . . . . .                             | \$63,937 10  |
| Other reserves, . . . . .                                   | 4,308 62     |
| Amounts due from the company, not included above, . . . . . | 4,560 69     |
| Total liabilities, . . . . .                                | \$481,933 61 |
| Profit and loss balance, . . . . .                          | 32,870 99    |
| Total credits, . . . . .                                    | \$514,804 60 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.          | CR.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$450 00     |              |
| For current bought, . . . . .              | 513,519 48   |              |
| distribution, . . . . .                    | 16,902 96    |              |
| management, . . . . .                      | 6,639 39     |              |
| taxes, . . . . .                           | 12,379 05    |              |
| incidentals, . . . . .                     | 1,321 08     |              |
|  | <hr/>        |              |
|  | \$551,211 96 |              |
| Income from sale of electricity, . . . . . |              | \$613,886 00 |
| Balance to profit and loss, . . . . .      | 62,674 04    |              |
|  | <hr/>        | <hr/>        |
|  | \$613,886 00 | \$613,886 00 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$27,703 79 |
| Balance of manufacturing account, . . . . . |             | 62,674 04   |
| Interest received, . . . . .                |             | 690 61      |
| Other items of income, . . . . .            |             | 1,695 84    |
| Interest paid, . . . . .                    | \$14,869 74 |             |
| Dividends declared, . . . . .               | 15,000 00   |             |
| Depreciation reserve, . . . . .             | 25,012 35   |             |
| Other reserves, . . . . .                   | 4,308 62    |             |
| Other items, . . . . .                      | 702 58      |             |
| Balance June 30, 1921, . . . . .            | 32,870 99   |             |
|   | <hr/>       | <hr/>       |
|   | \$92,764 28 | \$92,764 28 |

## EASTHAMPTON GAS COMPANY.

## ASSETS.

|                                    |            |              |
|------------------------------------|------------|--------------|
| Gas plant:                         |            |              |
| Lands, . . . . .                   | \$4,191 28 |              |
| Buildings, . . . . .               | 11,792 09  |              |
| Machinery and equipment, . . . . . | 24,157 38  |              |
| Holders, . . . . .                 | 14,500 00  |              |
| Mains, . . . . .                   | 36,566 55  |              |
| Services, . . . . .                | 8,944 00   |              |
| Meters, . . . . .                  | 14,665 85  |              |
|                                    | <hr/>      | \$114,817 15 |
| Electric plant:                    |            |              |
| Lands, . . . . .                   | \$200 00   |              |
| Buildings, . . . . .               | 3,182 48   |              |
| Electric plant, . . . . .          | 10,320 67  |              |
| Overhead lines, . . . . .          | 78,867 57  |              |
| Transformers, . . . . .            | 11,666 38  |              |
| Meters, . . . . .                  | 12,295 44  |              |
|                                    | <hr/>      | 116,532 54   |

## Other assets:

|  |             |                    |
|--|-------------|--------------------|
| Cash, . . . . .  | \$17,414 73 |                    |
| Notes receivable, . . . . .                              | 60 00       |                    |
| Due for gas, . . . . .                                   | 1,474 62    |                    |
| Due for electricity, . . . . .                           | 6,664 75    |                    |
| Sundry accounts due the company, . . . . .               | 3,798 32    |                    |
| Gas coal on hand, . . . . .                              | 3,199 23    |                    |
| Coke on hand, . . . . .                                  | 480 00      |                    |
| Tar on hand, . . . . .                                   | 145 64      |                    |
| Purifying materials on hand, . . . . .                   | 9 54        |                    |
| Other gas materials on hand, . . . . .                   | 2,122 83    |                    |
| Stoves on hand, . . . . .                                | 100 69      |                    |
| Gas fixtures on hand, . . . . .                          | 509 22      |                    |
| Electric fixtures on hand, . . . . .                     | 553 22      |                    |
| Other electric materials and supplies on hand, . . . . . | 7,827 36    |                    |
| Stable and garage equipment, . . . . .                   | 342 52      |                    |
| Prepaid items, . . . . .                                 | 1,738 62    |                    |
|  | <hr/>       | \$46,441 29        |
| Total assets, . . . . .                                  |             | <hr/> \$277,790 98 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$180,000 00 |
| Notes payable, . . . . .                                    | 45,000 00    |
| Unpaid bills, . . . . .                                     | 4,352 47     |
| Deposits by customers, . . . . .                            | 469 80       |
| Unpaid dividends, . . . . .                                 | 2,700 00     |
| Interest accrued but not due, . . . . .                     | 297 92       |
| Reserves, . . . . .   | 500 00       |
| Amounts due from the company, not included above, . . . . . | 5,878 91     |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$239,199 10 |
| Profit and loss balance, . . . . .                          | 38,591 88    |
|   | <hr/>        |
| Total credits, . . . . .                                    | \$277,790 98 |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):      | Dr.         | Cr. |
|--------------------------------|-------------|-----|
| At works, . . . . .            | \$42,726 91 |     |
| For distribution, . . . . .    | 4,510 36    |     |
| management, . . . . .          | 6,620 83    |     |
| taxes, . . . . .               | 2,561 83    |     |
| incidentals, . . . . .         | 1,236 24    |     |
|                                | <hr/>       |     |
|                                | \$57,656 17 |     |
| Operating expenses (electric): |             |     |
| At station, . . . . .          | \$1,071 50  |     |
| For current bought, . . . . .  | 26,842 90   |     |
| distribution, . . . . .        | 10,234 39   |     |
| management, . . . . .          | 9,581 51    |     |
| taxes, . . . . .               | 2,983 38    |     |
| incidentals, . . . . .         | 898 82      |     |
|                                | <hr/>       |     |
|                                | 51,612 50   |     |

|                                    | Dr.          | Cr.          |
|------------------------------------|--------------|--------------|
| Income from sale of gas, . . . . . |              | \$53,464 70  |
| residuals, . . . . .               |              | 10,113 43    |
| sale of electricity, . . . . .     |              | 70,231 72    |
| Balance to profit and loss:        |              |              |
| Gas, . . . . .                     | \$5,921 96   |              |
| Electric, . . . . .                | 18,619 22    |              |
|                                    | <hr/>        | <hr/>        |
|                                    | \$133,809 85 | \$133,809 85 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance June 30, 1920, . . . . .                     |             | \$37,564 16 |
| Balance of gas manufacturing account, . . . . .      |             | 5,921 96    |
| Balance of electric manufacturing account, . . . . . |             | 18,619 22   |
| Interest received, . . . . .                         |             | 424 83      |
| Rents, . . . . .                                     |             | 118 80      |
| Jobbing, . . . . .                                   |             | 264 31      |
| Other items of income, . . . . .                     |             | 128 66      |
| Interest paid, . . . . .                             | \$3,008 59  |             |
| Dividends declared, . . . . .                        | 10,800 00   |             |
| Depreciation, . . . . .                              | 5,000 00    |             |
| Other items, . . . . .                               | 5,641 47    |             |
| Balance June 30, 1921, . . . . .                     | 38,591 88   |             |
|  | <hr/>       | <hr/>       |
|  | \$63,041 94 | \$63,041 94 |

## THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

## ASSETS.

|  |                |                 |
|--|----------------|-----------------|
| Electric plant:  |                |                 |
| Lands, . . . . .   | \$4,228,781 72 |                 |
| Buildings, . . . . .                                     | 8,719,368 48   |                 |
| Steam plant, . . . . .                                   | 8,768,648 70   |                 |
| Electric plant, . . . . .                                | 9,529,701 46   |                 |
| Overhead lines, . . . . .                                | 9,377,887 57   |                 |
| Underground conduits, . . . . .                          | 7,643,989 96   |                 |
| Underground wires and cables, . . . . .                  | 12,329,394 00  |                 |
| Transformers, . . . . .                                  | 1,088,210 82   |                 |
| Meters, . . . . .  | 2,271,954 45   |                 |
| Street lamps and fixtures, . . . . .                     | 427,092 86     |                 |
|  | <hr/>          | \$64,385,130 02 |
| Other assets:  |                |                 |
| Other permanent structures, . . . . .                    | \$589,264 28   |                 |
| Cash, . . . . .  | 1,270,437 97   |                 |
| Notes receivable, . . . . .                              | 6,565 06       |                 |
| Due for electricity, . . . . .                           | 1,178,929 26   |                 |
| Electric fuel on hand, . . . . .                         | 598,805 80     |                 |
| Motors on hand, . . . . .                                | 6,657 71       |                 |
| Other electric materials and supplies on hand, . . . . . | 1,045,019 96   |                 |
| Stable and garage equipment, . . . . .                   | 431,177 39     |                 |
| Sundry ledger accounts, . . . . .                        | 203,779 96     |                 |
| Investments (securities), . . . . .                      | 896,150 00     |                 |
|  | <hr/>          | 6,226,787 39    |
| Total assets, . . . . .                                  |                | \$70,611,917 41 |



## LIABILITIES.

|   |                 |
|---|-----------------|
| Capital stock, . . . . .                    | \$22,528,000 00 |
| Bonds issued, . . . . .                     | 1,250,000 00    |
| Coupon notes, . . . . .                     | 19,000,000 00   |
| Other notes payable, . . . . .              | 5,951,000 00    |
| Unpaid bills, . . . . .                     | 240,042 29      |
| Deposits by customers, . . . . .            | 184,230 00      |
| Unpaid dividends, . . . . .                 | 675,840 00      |
| Interest accrued but not due, . . . . .     | 546,159 96      |
| Premium realized on stock issues, . . . . . | 17,919,157 61   |
| Depreciation reserve, . . . . .             | 1,822,774 91    |
| Total liabilities, . . . . .                | \$70,117,204 77 |
| Profit and loss balance, . . . . .          | 494,712 64      |
| Total credits, . . . . .                    | \$70,611,917 41 |

## MANUFACTURING ACCOUNT.

|  | Dr.                    | Cr.                    |
|--|------------------------|------------------------|
| Operating expenses:                        |                        |                        |
| At station, . . . . .                      | \$5,495,266 11         |                        |
| For current bought, . . . . .              | 115,837 46             |                        |
| distribution, . . . . .                    | 1,805,575 61           |                        |
| management, . . . . .                      | 1,841,242 22           |                        |
| taxes, . . . . .                           | 1,471,494 85           |                        |
| incidentals, . . . . .                     | 230,341 61             |                        |
|  | <u>\$10,959,757 86</u> |                        |
| Income from sale of electricity, . . . . . |                        | \$16,162,568 29        |
| other sources, . . . . .                   |                        | 21,989 57              |
| Balance to profit and loss, . . . . .      | 5,224,800 00           |                        |
|  | <u>\$16,184,557 86</u> | <u>\$16,184,557 86</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                   | Cr.                   |
|---|-----------------------|-----------------------|
| Balance June 30, 1920, . . . . .            |                       | \$401,391 42          |
| Balance of manufacturing account, . . . . . |                       | 5,224,800 00          |
| Interest received, . . . . .                |                       | 88,501 14             |
| Rents, . . . . .                            |                       | 33,931 17             |
| Other items of income, . . . . .            |                       | 52,933 69             |
| Interest paid, . . . . .                    | \$1,498,636 32        |                       |
| Dividends declared, . . . . .               | 2,703,360 00          |                       |
| Depreciation reserve, . . . . .             | 1,100,000 00          |                       |
| Other items, . . . . .                      | 4,848 46              |                       |
| Balance June 30, 1921, . . . . .            | 494,712 64            |                       |
|   | <u>\$5,801,557 42</u> | <u>\$5,801,557 42</u> |

## EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

## ASSETS.

|                                |              |
|--------------------------------|--------------|
| Electric plant:                |              |
| Lands and buildings, . . . . . | \$662,364 24 |
| Steam plant, . . . . .         | 791,331 01   |
| Electric plant, . . . . .      | 641,670 50   |
| Overhead lines, . . . . .      | 816,401 54   |

Electric plant — *Concluded.*

|   |              |                |
|---|--------------|----------------|
| Underground wires and cables, . . . . . | \$260,420 58 |                |
| Transformers, . . . . .                 | 146,912 15   |                |
| Meters, . . . . .                       | 156,836 82   |                |
| Street lamps and fixtures, . . . . .    | 51,537 90    |                |
|   | <hr/>        | \$3,527,474 74 |

## Other assets:

|  |              |            |
|--|--------------|------------|
| Cash, . . . . .  | \$147,842 44 |            |
| Notes receivable, . . . . .                              | 2,273 33     |            |
| Due for electricity, . . . . .                           | 105,873 00   |            |
| Sundry accounts due the company, . . . . .               | 54,881 90    |            |
| Fuel on hand, . . . . .                                  | 87,338 43    |            |
| Electric tools and implements, . . . . .                 | 4,683 71     |            |
| Other electric materials and supplies on hand, . . . . . | 133,196 33   |            |
| Stable and garage equipment, . . . . .                   | 4,949 82     |            |
| Office furniture, . . . . .                              | 1,642 69     |            |
| Prepaid accounts, . . . . .                              | 7,292 15     |            |
|  | <hr/>        | 549,973 80 |

Total assets, . . . . . \$4,077,448 54

## LIABILITIES.

|   |                |  |
|---|----------------|--|
| Capital stock, . . . . .                                    | \$2,583,000 00 |  |
| Bonds issued, . . . . .                                     | 200,000 00     |  |
| Notes payable, . . . . .                                    | 50,000 00      |  |
| Unpaid bills, . . . . .                                     | 27,710 92      |  |
| Deposits by customers, . . . . .                            | 3,225 54       |  |
| Interest accrued but not due, . . . . .                     | 2,656 24       |  |
| Premium realized on stock issues, . . . . .                 | 377,313 25     |  |
| Replacement reserve, . . . . .                              | 371,360 50     |  |
| Amounts due from the company, not included above, . . . . . | 42,986 84      |  |

|                                    |                |  |
|------------------------------------|----------------|--|
| Total liabilities, . . . . .       | \$3,658,253 29 |  |
| Profit and loss balance, . . . . . | 419,195 25     |  |

Total credits, . . . . . \$4,077,448 54

## MANUFACTURING ACCOUNT.

|  | DR.            | CR.            |
|--|----------------|----------------|
| Operating expenses:                        |                |                |
| At station, . . . . .                      | \$542,748 48   |                |
| For distribution, . . . . .                | 125,880 64     |                |
| management, . . . . .                      | 118,023 36     |                |
| taxes, . . . . .                           | 118,792 83     |                |
| incidentals, . . . . .                     | 16,993 72      |                |
|  | <hr/>          | \$922,439 03   |
| Income from sale of electricity, . . . . . |                | \$1,207,301 58 |
| other sources, . . . . .                   |                | 1,763 46       |
| Balance to profit and loss, . . . . .      | 286,626 01     |                |
|  | <hr/>          | <hr/>          |
|  | \$1,209,065 04 | \$1,209,065 04 |

## PROFIT AND LOSS ACCOUNT.

|   | DR. | CR.          |
|---|-----|--------------|
| Balance June 30, 1920, . . . . .            |     | \$470,804 22 |
| Balance of manufacturing account, . . . . . |     | 286,626 01   |
| Interest received, . . . . .                |     | 865 70       |

|                                  | DR.          | CR.          |
|----------------------------------|--------------|--------------|
| Rents, . . . . .                 |              | \$1,205 74   |
| Jobbing, . . . . .               |              | 29,128 98    |
| Other items of income, . . . . . |              | 483 54       |
| Interest paid, . . . . .         | \$34,915 48  |              |
| Dividends declared, . . . . .    | 185,976 00   |              |
| Replacement reserve, . . . . .   | 115,000 00   |              |
| Other items, . . . . .           | 34,027 46    |              |
| Balance June 30, 1921, . . . . . | 419,195 25   |              |
|                                  | <hr/>        | <hr/>        |
|                                  | \$789,114 19 | \$789,114 19 |

## FALL RIVER ELECTRIC LIGHT COMPANY.

## ASSETS.

## Electric plant:

|   |              |                |
|---|--------------|----------------|
| Lands, . . . . .                        | \$297,043 26 |                |
| Buildings, . . . . .                    | 483,617 73   |                |
| Steam plant, . . . . .                  | 814,649 46   |                |
| Electric plant, . . . . .               | 507,518 67   |                |
| Overhead lines, . . . . .               | 891,340 03   |                |
| Underground conduits, . . . . .         | 482,618 63   |                |
| Underground wires and cables, . . . . . | 808,831 87   |                |
| Transformers, . . . . .                 | 151,467 37   |                |
| Meters, . . . . .                       | 126,278 57   |                |
| Street lamps and fixtures, . . . . .    | 40,520 32    |                |
|   | <hr/>        | \$4,603,885 91 |

## Other assets:

|  |             |            |
|--|-------------|------------|
| Unfinished construction, . . . . .                       | \$38,014 09 |            |
| Cash, . . . . .  | 255,882 51  |            |
| Notes receivable, . . . . .                              | 17,644 79   |            |
| Due for electricity, . . . . .                           | 130,948 91  |            |
| Sundry accounts due the company, . . . . .               | 20,524 71   |            |
| Fuel on hand, . . . . .                                  | 3,028 23    |            |
| Electric tools and implements, . . . . .                 | 11,682 48   |            |
| Other electric materials and supplies on hand, . . . . . | 151,568 24  |            |
| Stable and garage equipment, . . . . .                   | 11,292 68   |            |
| Office furniture, . . . . .                              | 18,827 43   |            |
| Prepaid insurance and interest, . . . . .                | 14,759 22   |            |
| Investments (securities), . . . . .                      | 147,061 71  |            |
| Suspense accounts, . . . . .                             | 8,716 10    |            |
|  | <hr/>       | 829,951 10 |

Total assets, . . . . . \$5,433,837 01

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock (common), . . . . .           | \$3,470,700 00 |
| Capital stock (employees'), . . . . .       | 19,740 00      |
| Bonds issued, . . . . .                     | 3,746 00       |
| Other notes payable, . . . . .              | 790,000 00     |
| Unpaid bills, . . . . .                     | 55,807 87      |
| Deposits by customers, . . . . .            | 3,989 00       |
| Unpaid dividends, . . . . .                 | 69,808 80      |
| Premium realized on stock issues, . . . . . | 445,000 00     |

|   |                |
|---|----------------|
| Depreciation reserve, . . . . .                             | \$341,673 19   |
| Other reserves, . . . . .                                   | 19,416 71      |
| Amounts due from the company, not included above, . . . . . | 67,953 02      |
| <hr/>   |                |
| Total liabilities, . . . . .                                | \$5,287,834 59 |
| Profit and loss balance, . . . . .                          | 146,002 42     |
| <hr/>   |                |
| Total credits, . . . . .                                    | \$5,433,837 01 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.            | CR.            |
|--|----------------|----------------|
| At station, . . . . .                      | \$289,935 17   |                |
| For current bought, . . . . .              | 231,150 60     |                |
| distribution, . . . . .                    | 120,169 04     |                |
| management, . . . . .                      | 81,542 57      |                |
| taxes, . . . . .                           | 125,938 11     |                |
| incidentals, . . . . .                     | 12,128 90      |                |
|  | <hr/>          |                |
|  | \$860,864 39   |                |
| Income from sale of electricity, . . . . . |                | \$1,306,671 52 |
| Balance to profit and loss, . . . . .      | 445,807 13     |                |
|  | <hr/>          |                |
|  | \$1,306,671 52 | \$1,306,671 52 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$105,610 76 |
| Balance of manufacturing account, . . . . . |              | 445,807 13   |
| Interest received, . . . . .                |              | 9,345 11     |
| Rents, . . . . .                            |              | 2,854 95     |
| Jobbing, . . . . .                          |              | 3,676 71     |
| Transfer from reserves, . . . . .           |              | 3,051 67     |
| Interest paid, . . . . .                    | \$56,847 39  |              |
| Dividends declared, . . . . .               | 249,796 80   |              |
| Depreciation reserve, . . . . .             | 107,050 42   |              |
| Other items, . . . . .                      | 10,649 30    |              |
| Balance June 30, 1921, . . . . .            | 146,002 42   |              |
|   | <hr/>        |              |
|   | \$570,346 33 | \$570,346 33 |

## FALL RIVER GAS WORKS COMPANY.

## ASSETS.

|  |              |                |
|--|--------------|----------------|
| Gas plant:                                 |              |                |
| Lands and buildings, . . . . .             | \$479,804 14 |                |
| Machinery and equipment, . . . . .         | 891,087 14   |                |
| Mains, . . . . .                           | 548,643 11   |                |
| Services, . . . . .                        | 102,937 91   |                |
| Meters, . . . . .                          | 179,319 41   |                |
|  | <hr/>        |                |
|  |              | \$2,201,791 71 |
| Other assets:                              |              |                |
| Office building, . . . . .                 | \$57,842 38  |                |
| Cash, . . . . .                            | 48,152 01    |                |
| Due for gas, . . . . .                     | 68,545 55    |                |
| Sundry accounts due the company, . . . . . | 46,252 07    |                |
| Gas coal on hand, . . . . .                | 87,958 52    |                |

Other assets — *Concluded.*

|  |             |                |
|--|-------------|----------------|
| Coke on hand, . . . . .                | \$41,347 30 |                |
| Tar on hand, . . . . .                 | 11,026 40   |                |
| Enrichers on hand, . . . . .           | 9,112 47    |                |
| Purifying materials on hand, . . . . . | 9,169 74    |                |
| Other gas materials on hand, . . . . . | 45,530 42   |                |
| Stoves on hand, . . . . .              | 15,142 38   |                |
| Supplies, etc., on hand, . . . . .     | 11,834 33   |                |
| Ammonia, . . . . .                     | 3,966 36    |                |
| Stable and garage equipment, . . . . . | 9,799 75    |                |
| Office furniture, . . . . .            | 5,143 80    |                |
| Prepaid interest, . . . . .            | 175 00      |                |
| Prepaid insurance, . . . . .           | 7,347 34    |                |
| Suspense account, . . . . .            | 6,724 16    |                |
|  |             | \$485,069 98   |
| Total assets, . . . . .                |             | \$2,686,861 69 |

## LIABILITIES.

|   |                |                |
|---|----------------|----------------|
| Capital stock, . . . . .                                    | \$1,127,000 00 |                |
| Notes payable, . . . . .                                    | 20,000 00      |                |
| Unpaid bills, . . . . .                                     | 47,466 33      |                |
| Deposits by customers, . . . . .                            | 23,360 46      |                |
| Premium realized on stock issues, . . . . .                 | 577,348 67     |                |
| Depreciation reserve, . . . . .                             | 244,871 76     |                |
| Other reserves, . . . . .                                   | 7,225 23       |                |
| Amounts due from the company, not included above, . . . . . | 20,463 35      |                |
| Total liabilities, . . . . .                                | \$2,067,735 80 |                |
| Profit and loss balance, . . . . .                          | 619,125 89     |                |
| Total credits, . . . . .                                    |                | \$2,686,861 69 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.            | CR.            |
|---------------------------------------|----------------|----------------|
| At works, . . . . .                   | \$665,599 12   |                |
| For distribution, . . . . .           | 112,154 03     |                |
| management, . . . . .                 | 78,945 93      |                |
| taxes, . . . . .                      | 87,770 33      |                |
| incidentals, . . . . .                | 10,132 51      |                |
|                                       | \$954,601 92   |                |
| Income from sale of gas, . . . . .    |                | \$961,603 98   |
| residuals, . . . . .                  |                | 159,535 79     |
| other sources, . . . . .              |                | 897 00         |
| Balance to profit and loss, . . . . . | 167,434 85     |                |
|                                       | \$1,122,036 77 | \$1,122,036 77 |

## PROFIT AND LOSS ACCOUNT.

|   | DR. | CR.          |
|---|-----|--------------|
| Balance June 30, 1920, . . . . .            |     | \$620,475 39 |
| Balance of manufacturing account, . . . . . |     | 167,434 85   |
| Interest received, . . . . .                |     | 784 97       |
| Rents, . . . . .                            |     | 303 00       |
| Transfer from reserve, . . . . .            |     | 1,178 70     |
| Other items of income, . . . . .            |     | 31 56        |

|                                  | Dr.          | Cr.          |
|----------------------------------|--------------|--------------|
| Interest paid, . . . . .         | \$1,626 74   |              |
| Dividends declared, . . . . .    | 135,240 00   |              |
| Depreciation reserve, . . . . .  | 30,000 00    |              |
| Other items, . . . . .           | 4,215 84     |              |
| Balance June 30, 1921, . . . . . | 619,125 89   |              |
|                                  | <hr/>        | <hr/>        |
|                                  | \$790,208 47 | \$790,208 47 |

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

## Gas plant:

|   |              |              |
|---|--------------|--------------|
| Lands and buildings, . . . . .              | \$115,361 37 |              |
| Machinery, equipment and holders, . . . . . | 241,925 64   |              |
| Mains, . . . . .                            | 211,971 83   |              |
| Services, . . . . .                         | 38,752 79    |              |
| Meters, . . . . .                           | 114,031 33   |              |
|   | <hr/>        | \$722,042 96 |

## Electric plant:

|   |              |              |
|---|--------------|--------------|
| Lands and buildings, . . . . .                    | \$238,160 95 |              |
| Reservoirs, dams and canals, . . . . .            | 25,794 55    |              |
| Steam plant, . . . . .                            | 305,832 23   |              |
| Electric plant, . . . . .                         | 126,441 33   |              |
| Hydraulic plant equipment, . . . . .              | 4,676 42     |              |
| Overhead lines, . . . . .                         | 290,221 99   |              |
| Underground conduits, wires and cables, . . . . . | 214,743 23   |              |
| Transformers, . . . . .                           | 55,449 01    |              |
| Meters, . . . . .                                 | 72,406 43    |              |
|   | <hr/>        | 1,333,726 14 |

## Other assets:

|  |              |  |
|--|--------------|--|
| Unfinished construction, . . . . .                       | \$587,646 79 |  |
| Gas arc lamps, . . . . .                                 | 4,993 83     |  |
| Cash, . . . . .  | 72,745 97    |  |
| Notes receivable, . . . . .                              | 1,114 72     |  |
| Due for gas, . . . . .                                   | 10,090 84    |  |
| Due for electricity, . . . . .                           | 48,475 24    |  |
| Sundry accounts due the company, . . . . .               | 25,623 99    |  |
| Gas coal on hand, . . . . .                              | 34,372 08    |  |
| Coke on hand, . . . . .                                  | 22,259 14    |  |
| Tar on hand, . . . . .                                   | 6,890 37     |  |
| Enrichers on hand, . . . . .                             | 2,965 42     |  |
| Purifying materials on hand, . . . . .                   | 984 74       |  |
| Other gas materials on hand, . . . . .                   | 56,898 00    |  |
| Stoves on hand, . . . . .                                | 5,312 79     |  |
| Gas fixtures on hand, . . . . .                          | 169 93       |  |
| Gas tools and implements, . . . . .                      | 3,575 07     |  |
| Electric fuel on hand, . . . . .                         | 9,038 74     |  |
| Motors on hand, . . . . .                                | 597 27       |  |
| Electric fixtures on hand, . . . . .                     | 193 77       |  |
| Electric tools and implements, . . . . .                 | 6,155 49     |  |
| Other electric materials and supplies on hand, . . . . . | 56,658 83    |  |
| Stable and garage equipment, . . . . .                   | 18,299 13    |  |
| Office furniture, . . . . .                              | 10,652 39    |  |

Other assets — *Concluded.*

|                                      |             |                |
|--------------------------------------|-------------|----------------|
| Suspense account, . . . . .          | \$33,650 73 |                |
| Investments (real estate), . . . . . | 13,454 54   |                |
| Investments (securities), . . . . .  | 31,600 00   |                |
|                                      | <hr/>       | \$1,064,419 81 |

Total assets, . . . . . \$3,120,188 91

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$1,234,300 00 |
| Coupon notes, . . . . .                                     | 500,000 00     |
| Other notes payable, . . . . .                              | 535,000 00     |
| Unpaid bills, . . . . .                                     | 55,309 29      |
| Deposits by customers, . . . . .                            | 8,521 70       |
| Unpaid payroll, . . . . .                                   | 2,168 15       |
| Interest accrued but not due, . . . . .                     | 6,771 88       |
| Premium realized on stock issues, . . . . .                 | 512,360 00     |
| Depreciation reserve, . . . . .                             | 91,281 88      |
| Other reserves, . . . . .                                   | 17,203 07      |
| Amounts due from the company, not included above, . . . . . | 19,300 87      |

Total liabilities, . . . . . \$2,983,216 84

Profit and loss balance, . . . . . 137,972 07

Total credits, . . . . . \$3,120,188 91

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):           | Dr.          | Cr.          |
|-------------------------------------|--------------|--------------|
| At works, . . . . .                 | \$232,300 16 |              |
| For distribution, . . . . .         | 33,775 50    |              |
| management, . . . . .               | 23,869 42    |              |
| taxes, . . . . .                    | 30,592 34    |              |
| incidentals, . . . . .              | 5,593 80     |              |
|                                     | <hr/>        | \$326,131 22 |
| Operating expenses (electric):      |              |              |
| At station, . . . . .               | \$266,328 75 |              |
| For current bought, . . . . .       | 3,963 39     |              |
| distribution, . . . . .             | 48,659 52    |              |
| management, . . . . .               | 32,507 58    |              |
| taxes, . . . . .                    | 35,333 52    |              |
| incidentals, . . . . .              | 11,306 33    |              |
|                                     | <hr/>        | 398,099 09   |
| Income from sale of gas, . . . . .  |              | \$363,233 77 |
| residuals, . . . . .                |              | 58,010 53    |
| other sources (gas), . . . . .      |              | 136 68       |
| sale of electricity, . . . . .      |              | 474,316 55   |
| other sources (electric), . . . . . |              | 22,236 21    |
| Balance to profit and loss:         |              |              |
| Gas, . . . . .                      | 95,249 76    |              |
| Electric, . . . . .                 | 98,453 67    |              |
|                                     | <hr/>        | <hr/>        |
|                                     | \$917,933 74 | \$917,933 74 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Balance June 30, 1920, . . . . .                     |              | \$128,100 65 |
| Balance of gas manufacturing account, . . . . .      |              | 95,249 76    |
| Balance of electric manufacturing account, . . . . . |              | 98,453 67    |
| Interest received, . . . . .                         |              | 2,911 02     |
| Transfer from reserve for bad debts, . . . . .       |              | 4,042 25     |
| Other items of income, . . . . .                     |              | 3,407 92     |
| Interest paid, . . . . .                             | \$49,392 85  |              |
| Dividends declared, . . . . .                        | 120,980 00   |              |
| Depreciation reserve, . . . . .                      | 22,520 36    |              |
| Other items, . . . . .                               | 1,299 99     |              |
| Balance June 30, 1921, . . . . .                     | 137,972 07   |              |
|  | <hr/>        | <hr/>        |
|  | \$332,165 27 | \$332,165 27 |

## FRANKLIN.

(See UNION LIGHT AND POWER COMPANY.)

## FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

## ASSETS.

## Electric plant:

Certain property received for preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts (no value stated).

## Other assets:

|                                |             |
|--------------------------------|-------------|
| Other property, . . . . .      | \$54,176 82 |
| Property suspense, . . . . .   | 3,500 00    |
| Cash, . . . . .                | 1,436 27    |
| Accounts receivable, . . . . . | 2,601 34    |

|                         |                   |
|-------------------------|-------------------|
| Total assets, . . . . . | <hr/> \$61,714 43 |
|-------------------------|-------------------|

## LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 30, 1914, and certain contracts: 900 common (no value stated); 900 preferred (no value stated).

|   |             |
|---|-------------|
| Notes payable, . . . . .                | \$19,000 00 |
| Accounts payable, . . . . .             | 7,538 64    |
| Interest accrued but not due, . . . . . | 554 49      |
| Reserve for dividends, . . . . .        | 450 00      |
| Surplus paid in, . . . . .              | 27,500 00   |

|                                    |                   |
|------------------------------------|-------------------|
| Total liabilities, . . . . .       | <hr/> \$55,043 13 |
| Profit and loss balance, . . . . . | 6,671 30          |

|                          |                   |
|--------------------------|-------------------|
| Total credits, . . . . . | <hr/> \$61,714 43 |
|--------------------------|-------------------|



## MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Income from sale of electricity, . . . . |            | \$7,835 79 |
| Balance to profit and loss, . . . .      | \$7,835 79 |            |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .          |                    | \$4,840 06         |
| Balance of manufacturing account, . . . . |                    | 7,835 79           |
| Interest received, . . . . .              |                    | 295 45             |
| Dividends declared, . . . . .             | \$6,300 00         |                    |
| Balance June 30, 1921, . . . . .          | 6,671 30           |                    |
|   | <u>\$12,971 30</u> | <u>\$12,971 30</u> |

## FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:                                  |             |              |
| Lands, . . . . .                                 | \$1,066 85  |              |
| Buildings, . . . . .                             | 611 78      |              |
| Electric plant, . . . . .                        | 4,149 53    |              |
| Overhead lines, . . . . .                        | 66,011 13   |              |
| Transformers, . . . . .                          | 9,953 23    |              |
| Meters, . . . . .                                | 9,794 49    |              |
|  | <u></u>     | \$91,587 01  |
| Other assets:                                    |             |              |
| Millers Falls Fire District, . . . . .           | \$11,850 00 |              |
| Cash, . . . . .                                  | 4,256 14    |              |
| Notes receivable, . . . . .                      | 1,075 00    |              |
| Due for electricity, . . . . .                   | 6,627 00    |              |
| Sundry accounts due the company, . . . .         | 4,200 69    |              |
| Electric tools and implements, . . . . .         | 1 00        |              |
| Other electric materials and supplies on hand, . | 3,347 16    |              |
| Stable and garage equipment, . . . . .           | 1 00        |              |
| Office furniture, . . . . .                      | 1 00        |              |
| Suspense and prepaid accounts, . . . . .         | 1,559 00    |              |
| Investments (securities), . . . . .              | 2,500 00    |              |
|  | <u></u>     | 35,417 99    |
| Total assets, . . . . .                          |             | \$127,005 00 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                            | \$75,000 00  |
| Millers Falls bond reserve, . . . . .               | 11,850 00    |
| Notes payable, . . . . .                            | 18,750 00    |
| Unpaid bills, . . . . .                             | 2,647 67     |
| Deposits by customers, . . . . .                    | 730 50       |
| Unpaid dividends, . . . . .                         | 3,000 00     |
| Interest accrued but not due, . . . . .             | 65 62        |
| Amounts due from the company, not included above, . | 2,396 07     |
| Total liabilities, . . . . .                        | \$114,439 86 |
| Profit and loss balance, . . . . .                  | 12,565 14    |
| Total credits, . . . . .                            | \$127,005 00 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses:                      |             |             |
| For current bought,                      | \$25,358 47 |             |
| distribution, . . . .                    | 14,747 22   |             |
| management, . . . .                      | 13,819 07   |             |
| taxes, . . . .                           | 2,121 55    |             |
| incidentals, . . . .                     | 791 71      |             |
|  | <hr/>       |             |
|  | \$56,838 02 |             |
| Income from sale of electricity, . . . . |             | \$74,751 97 |
| Balance to profit and loss, . . . .      | 17,913 95   |             |
|  | <hr/>       | <hr/>       |
|  | \$74,751 97 | \$74,751 97 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . .            |             | \$10,918 96 |
| Balance of manufacturing account, . . . . |             | 17,913 95   |
| Interest received, . . . .                |             | 767 78      |
| Other items of income, . . . .            |             | 42 17       |
| Interest paid, . . . .                    | \$1,681 05  |             |
| Dividends declared, . . . .               | 6,000 00    |             |
| Depreciation, . . . .                     | 5,804 86    |             |
| Other items, . . . .                      | 3,591 81    |             |
| Balance June 30, 1921, . . . .            | 12,565 14   |             |
|   | <hr/>       | <hr/>       |
|   | \$29,642 86 | \$29,642 86 |

## GARDNER ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:  |             |              |
| Lands and buildings, . . . .                           | \$28,486 98 |              |
| Electric plant, . . . .                                | 24,744 12   |              |
| Overhead lines, . . . .                                | 299,873 28  |              |
| Transformers, . . . .                                  | 69,264 99   |              |
| Meters, . . . .  | 55,097 17   |              |
|  | <hr/>       | \$477,466 54 |
| Other assets:  |             |              |
| Cash, . . . .  | \$7,822 93  |              |
| Due for electricity, . . . .                           | 14,756 16   |              |
| Sundry accounts due the company, . . . .               | 8,889 82    |              |
| Tools and implements, . . . .                          | 2,419 09    |              |
| Other electric materials and supplies on hand, . . . . | 26,630 90   |              |
| Office furniture, . . . .                              | 2,000 00    |              |
| Suspense and prepaid accounts, . . . .                 | 11,687 95   |              |
| Investments (real estate), . . . .                     | 575 00      |              |
|  | <hr/>       | 74,781 85    |
| Total assets, . . . .                                  |             | <hr/>        |
|  |             | \$552,248 39 |

## LIABILITIES.

|                                    |              |
|------------------------------------|--------------|
| Capital stock (common), . . . .    | \$266,300 00 |
| Capital stock (preferred), . . . . | 141,300 00   |
| Notes payable, . . . .             | 65,000 00    |

|   |              |
|---|--------------|
| Unpaid bills, . . . . .                     | \$9,671 36   |
| Deposits by customers, . . . . .            | 4,689 00     |
| Unpaid dividends, . . . . .                 | 14,184 50    |
| Interest accrued but not due, . . . . .     | 918 73       |
| Premium realized on stock issues, . . . . . | 36,299 25    |
| Depreciation reserve, . . . . .             | 1,156 53     |
| Other reserves, . . . . .                   | 5,262 31     |
| <hr/>                                       |              |
| Total liabilities, . . . . .                | \$544,781 68 |
| Profit and loss balance, . . . . .          | 7,466 71     |
| <hr/>                                       |              |
| Total credits, . . . . .                    | \$552,248 39 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.          | CR.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$10,192 90  |              |
| For current bought, . . . . .              | 98,871 48    |              |
| distribution, . . . . .                    | 33,656 09    |              |
| management, . . . . .                      | 26,406 51    |              |
| taxes, . . . . .                           | 15,190 00    |              |
| incidentals, . . . . .                     | 3,340 00     |              |
|  | <hr/>        |              |
|  | \$187,656 98 |              |
| Income from sale of electricity, . . . . . |              | \$211,277 61 |
| other sources, . . . . .                   |              | 4,122 14     |
| Balance to profit and loss, . . . . .      | 27,742 77    |              |
|  | <hr/>        | <hr/>        |
|  | \$215,399 75 | \$215,399 75 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$7,466 71  |
| Balance of manufacturing account, . . . . . |             | 27,742 77   |
| Jobbing, . . . . .                          |             | 2,880 98    |
| Interest paid, . . . . .                    | \$7,254 75  |             |
| Dividends declared, . . . . .               | 23,369 00   |             |
| Balance June 30, 1921, . . . . .            | 7,466 71    |             |
|   | <hr/>       | <hr/>       |
|   | \$38,090 46 | \$38,090 46 |

## GARDNER GAS, FUEL AND LIGHT COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Gas plant:                                 |              |
| Lands and buildings, . . . . .             | \$20,876 47  |
| Machinery and equipment, . . . . .         | 64,168 00    |
| Mains, . . . . .                           | 107,395 91   |
| Services, . . . . .                        | 66,347 00    |
| Meters, . . . . .                          | 17,500 73    |
|  | <hr/>        |
|  | \$276,288 11 |
| Other assets:                              |              |
| Unfinished construction, . . . . .         | \$17,571 08  |
| Gas arc lamps, . . . . .                   | 2,294 52     |
| Cash, . . . . .                            | 2,051 18     |
| Due for gas, . . . . .                     | 3,327 00     |
| Sundry accounts due the company, . . . . . | 4,404 67     |

Other assets — *Concluded.*

|  |          |                     |
|--|----------|---------------------|
| Coal on hand, . . . . .                | \$325 73 |                     |
| Coke on hand, . . . . .                | 563 28   |                     |
| Enrichers on hand, . . . . .           | 1,244 67 |                     |
| Purifying materials on hand, . . . . . | 552 30   |                     |
| Other gas materials on hand, . . . . . | 8,791 95 |                     |
| Stoves on hand, . . . . .              | 1,939 97 |                     |
| Fixtures, etc., . . . . .              | 4,224 46 |                     |
| Gas tools and implements, . . . . .    | 1,643 55 |                     |
| Stable and garage equipment, . . . . . | 128 37   |                     |
| Office furniture, . . . . .            | 3,713 99 |                     |
| Reserve fund, . . . . .                | 600 00   |                     |
| Prepaid interest, . . . . .            | 524 96   |                     |
| Prepaid insurance, . . . . .           | 33 63    |                     |
| Prepaid taxes, . . . . .               | 20 78    |                     |
|  |          | <u>\$53,956 09</u>  |
| Total assets, . . . . .                |          | \$330,244 20        |
| Profit and loss balance, . . . . .     |          | 35,709 77           |
|  |          | <u>\$365,953 97</u> |
| Total debits, . . . . .                |          | \$365,953 97        |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$140,000 00        |
| Notes payable, . . . . .                                    | 192,500 00          |
| Unpaid bills, . . . . .                                     | 20,385 55           |
| Deposits by customers, . . . . .                            | 594 00              |
| Interest accrued but not due, . . . . .                     | 7,179 57            |
| Premium realized on stock issues, . . . . .                 | 4,200 00            |
| Amounts due from the company, not included above, . . . . . | 1,094 85            |
|   | <u>\$365,953 97</u> |
| Total liabilities, . . . . .                                | \$365,953 97        |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):             | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| At works, . . . . .                   | \$30,709 94        |                    |
| For distribution, . . . . .           | 7,203 07           |                    |
| management, . . . . .                 | 10,645 48          |                    |
| taxes, . . . . .                      | 4,668 26           |                    |
| incidentals, . . . . .                | 910 26             |                    |
|                                       | <u>\$54,137 01</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$54,341 48        |
| other sources, . . . . .              |                    | 683 11             |
| Balance to profit and loss, . . . . . | 887 58             |                    |
|                                       | <u>\$55,024 59</u> | <u>\$55,024 59</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            | \$18,326 90        |                    |
| Balance of manufacturing account, . . . . . |                    | \$887 58           |
| Jobbing, . . . . .                          |                    | 1,385 86           |
| Interest paid, . . . . .                    | 19,656 31          |                    |
| Balance June 30, 1921, . . . . .            |                    | 35,709 77          |
|   | <u>\$37,983 21</u> | <u>\$37,983 21</u> |

## GLOUCESTER ELECTRIC COMPANY.

## ASSETS.

## Electric plant:

|   |              |              |
|---|--------------|--------------|
| Lands and buildings, . . . . .          | \$121,802 26 |              |
| Steam plant, . . . . .                  | 90,777 04    |              |
| Electric plant, . . . . .               | 33,176 39    |              |
| Overhead lines, . . . . .               | 160,241 09   |              |
| Underground conduits, . . . . .         | 60,266 12    |              |
| Underground wires and cables, . . . . . | 40,411 13    |              |
| Transformers, . . . . .                 | 39,121 79    |              |
| Meters, . . . . .                       | 41,690 28    |              |
| Street lamps and fixtures, . . . . .    | 3,343 15     |              |
|   |              | \$590,829 25 |

## Other assets:

|  |            |           |
|--|------------|-----------|
| Unfinished construction, . . . . .                       | \$6,267 64 |           |
| Other permanent structures, . . . . .                    | 6,578 10   |           |
| Cash, . . . . .  | 8,685 19   |           |
| Due for electricity, . . . . .                           | 19,063 70  |           |
| Sundry accounts due the company, . . . . .               | 2,478 80   |           |
| Electric fuel on hand, . . . . .                         | 8,770 00   |           |
| Motors on hand, . . . . .                                | 582 75     |           |
| Electric fixtures on hand, . . . . .                     | 2,219 92   |           |
| Other electric materials and supplies on hand, . . . . . | 9,291 27   |           |
| Stable and garage equipment, . . . . .                   | 1,625 00   |           |
| Office furniture, . . . . .                              | * 3,325 98 |           |
|  |            | 68,888 35 |

|                         |              |
|-------------------------|--------------|
| Total assets, . . . . . | \$659,717 60 |
|-------------------------|--------------|

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                    | \$366,500 00 |
| Notes payable, . . . . .                    | 11,500 00    |
| Unpaid bills, . . . . .                     | 3,272 20     |
| Deposits by customers, . . . . .            | 535 89       |
| Premium realized on stock issues, . . . . . | 39,070 00    |

|                                    |              |
|------------------------------------|--------------|
| Total liabilities, . . . . .       | \$420,878 09 |
| Profit and loss balance, . . . . . | 238,839 51   |

|                          |              |
|--------------------------|--------------|
| Total credits, . . . . . | \$659,717 60 |
|--------------------------|--------------|

## MANUFACTURING ACCOUNT.

## Operating expenses:

|  | DR.          | CR.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$88,686 12  |              |
| For distribution, . . . . .                | 50,740 25    |              |
| management, . . . . .                      | 19,184 59    |              |
| taxes, . . . . .                           | 18,623 30    |              |
| incidentals, . . . . .                     | 7,640 06     |              |
|  | \$184,874 32 |              |
| Income from sale of electricity, . . . . . |              | \$242,764 00 |
| Balance to profit and loss, . . . . .      | 57,889 68    |              |
|  | \$242,764 00 | \$242,764 00 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$236,165 00 |
| Balance of manufacturing account, . . . . . |              | 57,889 68    |
| Interest received, . . . . .                |              | 759 92       |
| Rents, . . . . .                            |              | 8,796 22     |
| Other items of income, . . . . .            |              | 184 86       |
| Interest paid, . . . . .                    | \$384 94     |              |
| Dividends declared, . . . . .               | 42,411 00    |              |
| Depreciation, . . . . .                     | 21,856 22    |              |
| Other items, . . . . .                      | 304 01       |              |
| Balance June 30, 1921, . . . . .            | 238,839 51   |              |
|   | <hr/>        | <hr/>        |
|   | \$303,795 68 | \$303,795 68 |

## GLOUCESTER GAS LIGHT COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:                                 |             |              |
| Lands, . . . . .                           | \$19,066 57 |              |
| Buildings, . . . . .                       | 44,208 29   |              |
| Machinery and equipment, . . . . .         | 37,878 83   |              |
| Holders, . . . . .                         | 28,540 00   |              |
| Mains, . . . . .                           | 134,554 02  |              |
| Services, . . . . .                        | 11,850 48   |              |
| Meters, . . . . .                          | 32,027 07   |              |
|  | <hr/>       | \$308,125 26 |
| Other assets:                              |             |              |
| Office building, . . . . .                 | \$17,110 49 |              |
| Unfinished construction, . . . . .         | 75,822 56   |              |
| Cash, . . . . .                            | 7,642 25    |              |
| Gas arc lamps, . . . . .                   | 493 98      |              |
| Due for gas, . . . . .                     | 13,615 31   |              |
| Sundry accounts due the company, . . . . . | 28,927 04   |              |
| Gas coal on hand, . . . . .                | 11,088 13   |              |
| Tar on hand, . . . . .                     | 272 37      |              |
| Enrichers on hand, . . . . .               | 6,931 65    |              |
| Purifying materials on hand, . . . . .     | 209 53      |              |
| Other gas materials on hand, . . . . .     | 16,121 41   |              |
| Gas tools and implements, . . . . .        | 1,620 39    |              |
| Stable and garage equipment, . . . . .     | 2,394 91    |              |
| Office furniture, . . . . .                | 1,839 57    |              |
| Note discount, . . . . .                   | 10,595 27   |              |
| Investments (real estate), . . . . .       | 5,196 13    |              |
|  | <hr/>       | 199,880 99   |
| Total assets, . . . . .                    |             | <hr/>        |
|  |             | \$508,006 25 |

## LIABILITIES.

|                                  |              |
|----------------------------------|--------------|
| Capital stock, . . . . .         | \$215,000 00 |
| Notes payable, . . . . .         | 113,300 00   |
| Unpaid bills, . . . . .          | 31,003 38    |
| Deposits by customers, . . . . . | 1,096 67     |

|   |              |
|---|--------------|
| Premium realized on stock issues, . . . . .                 | \$92,500 00  |
| Depreciation reserve, . . . . .                             | 7,655 31     |
| Amounts due from the company, not included above, . . . . . | 43,440 21    |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$503,995 57 |
| Profit and loss balance, . . . . .                          | 4,010 68     |
|   | <hr/>        |
| Total credits, . . . . .                                    | \$508,006 25 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$88,059 84  |              |
| For distribution, . . . . .           | 12,136 65    |              |
| management, . . . . .                 | 18,814 58    |              |
| taxes, . . . . .                      | 12,510 64    |              |
| incidentals, . . . . .                | 4,849 09     |              |
|                                       | <hr/>        |              |
|                                       | \$136,370 80 |              |
| Income from sale of gas, . . . . .    |              | \$172,070 72 |
| residuals, . . . . .                  |              | 281 96       |
| other sources, . . . . .              |              | 2,295 85     |
| Balance to profit and loss, . . . . . | 38,277 73    |              |
|                                       | <hr/>        | <hr/>        |
|                                       | \$174,648 53 | \$174,648 53 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$825 86    |
| Balance of manufacturing account, . . . . . |             | 38,277 73   |
| Interest received, . . . . .                |             | 197 27      |
| Rents, . . . . .                            |             | 712 50      |
| Jobbing, . . . . .                          |             | 1,452 13    |
| Other items of income, . . . . .            |             | 118 00      |
| Interest paid, . . . . .                    | \$6,167 15  |             |
| Dividends declared, . . . . .               | 19,350 00   |             |
| Depreciation reserve, . . . . .             | 9,237 24    |             |
| Note discount, . . . . .                    | 1,893 73    |             |
| Other items, . . . . .                      | 924 69      |             |
| Balance June 30, 1921, . . . . .            | 4,010 68    |             |
|   | <hr/>       | <hr/>       |
|   | \$41,583 49 | \$41,583 49 |

## GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

## Electric plant:

|   |                |
|---|----------------|
| Lands, . . . . .                        | \$91,443 99    |
| Buildings, . . . . .                    | 134,593 54     |
| Reservoirs, dams and canals, . . . . .  | 210,929 82     |
| Electric plant, . . . . .               | 153,388 57     |
| Hydraulic plant equipment, . . . . .    | 40,473 88      |
| Overhead lines, . . . . .               | 474,295 03     |
| Underground wires and cables, . . . . . | 32,419 88      |
| Transformers, . . . . .                 | 91,587 31      |
| Meters, . . . . .                       | 55,283 83      |
| Street lamps and fixtures, . . . . .    | 29,015 13      |
|   | <hr/>          |
|   | \$1,313,430 98 |

## Other assets:

|  |            |                     |
|--|------------|---------------------|
| Unfinished construction, . . . . .                       | \$3,355 07 |                     |
| Cash, . . . . .  | 17,435 33  |                     |
| Notes receivable, . . . . .                              | 3,000 00   |                     |
| Due for electricity, . . . . .                           | 39,216 21  |                     |
| Sundry accounts due the company, . . . . .               | 8,098 04   |                     |
| Electric tools and implements, . . . . .                 | 343 05     |                     |
| Other electric materials and supplies on hand, . . . . . | 79,027 70  |                     |
| Stable and garage equipment, . . . . .                   | 1 00       |                     |
| Office furniture, . . . . .                              | 1 00       |                     |
| Prepaid accounts, . . . . .                              | 5,748 72   |                     |
| Investments (securities), . . . . .                      | 114,030 50 |                     |
|  |            | <u>\$270,256 62</u> |
| Total assets, . . . . .                                  |            | \$1,583,687 60      |

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock (common), . . . . .                           | \$1,000,000 00        |
| Capital stock (employees'), . . . . .                       | 39,290 00             |
| Employees' stock subscribed, . . . . .                      | 200 00                |
| Bonds issued, . . . . .                                     | 100,000 00            |
| Other notes payable, . . . . .                              | 226,000 00            |
| Unpaid bills, . . . . .                                     | 15,926 13             |
| Deposits by customers, . . . . .                            | 7,545 00              |
| Interest accrued but not due, . . . . .                     | 6,002 69              |
| Depreciation reserve, . . . . .                             | 20,000 00             |
| Other reserves, . . . . .                                   | 1,250 82              |
| Amounts due from the company, not included above, . . . . . | 25,923 57             |
|   | <u>\$1,442,138 21</u> |
| Total liabilities, . . . . .                                | \$1,442,138 21        |
| Profit and loss balance, . . . . .                          | 141,549 39            |
|   | <u>\$1,583,687 60</u> |
| Total credits, . . . . .                                    | \$1,583,687 60        |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| At station, . . . . .                      | \$45,535 81         |                     |
| For current bought, . . . . .              | 60,127 10           |                     |
| distribution, . . . . .                    | 61,380 71           |                     |
| management, . . . . .                      | 34,389 29           |                     |
| taxes, . . . . .                           | 46,629 73           |                     |
| incidentals, . . . . .                     | 7,169 76            |                     |
|  | <u>\$255,232 40</u> |                     |
| Income from sale of electricity, . . . . . |                     | \$411,759 07        |
| Balance to profit and loss, . . . . .      | 156,526 67          |                     |
|  | <u>\$411,759 07</u> | <u>\$411,759 07</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr. | Cr.          |
|---|-----|--------------|
| Balance June 30, 1920, . . . . .            |     | \$141,310 57 |
| Balance of manufacturing account, . . . . . |     | 156,526 67   |
| Interest received, . . . . .                |     | 14,043 89    |
| Rents, . . . . .                            |     | 1,246 93     |
| Other items of income, . . . . .            |     | 2,449 23     |



|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Interest paid, . . . . .                | \$29,861 03  |              |
| Dividends declared, . . . . .           | 103,674 60   |              |
| Notes receivable charged off, . . . . . | 31,389 97    |              |
| Other items, . . . . .                  | 9,102 30     |              |
| Balance June 30, 1921, . . . . .        | 141,549 39   |              |
|   | <hr/>        | <hr/>        |
|   | \$315,577 29 | \$315,577 29 |

## GREENFIELD GAS LIGHT COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:                                 |             |              |
| Lands and buildings, . . . . .             | \$63,433 67 |              |
| Machinery and equipment, . . . . .         | 114,153 70  |              |
| Mains, . . . . .                           | 104,379 58  |              |
| Services, . . . . .                        | 71,297 50   |              |
| Meters, . . . . .                          | 40,462 99   |              |
|  | <hr/>       | \$393,727 44 |
| Other assets:                              |             |              |
| Unfinished construction, . . . . .         | \$17,467 69 |              |
| Cash, . . . . .                            | 10,351 83   |              |
| Due for gas, . . . . .                     | 10,428 27   |              |
| Sundry accounts due the company, . . . . . | 4,071 05    |              |
| Gas coal on hand, . . . . .                | 5,206 05    |              |
| Coke on hand, . . . . .                    | 478 26      |              |
| Tar on hand, . . . . .                     | 1,276 04    |              |
| Enrichers on hand, . . . . .               | 1,072 78    |              |
| Purifying materials on hand, . . . . .     | 436 95      |              |
| Other gas materials on hand, . . . . .     | 20,382 07   |              |
| Stoves on hand, . . . . .                  | 4,763 96    |              |
| Stable and garage equipment, . . . . .     | 2,494 38    |              |
| Office furniture, . . . . .                | 2,657 40    |              |
| Prepaid items, . . . . .                   | 2,843 18    |              |
| Suspense account, . . . . .                | 9,029 98    |              |
|  | <hr/>       | 92,959 89    |
| Total assets, . . . . .                    |             | \$486,687 33 |
| Profit and loss balance, . . . . .         |             | 22,324 24    |
|  |             | <hr/>        |
| Total debits, . . . . .                    |             | \$509,011 57 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock (common), . . . . .                           | \$83,000 00  |
| Capital stock (preferred), . . . . .                        | 83,000 00    |
| Bonds issued, . . . . .                                     | 75,000 00    |
| Notes payable, . . . . .                                    | 244,115 86   |
| Unpaid bills, . . . . .                                     | 12,411 91    |
| Deposits by customers, . . . . .                            | 4,678 59     |
| Interest accrued but not due, . . . . .                     | 2,519 23     |
| Depreciation reserve, . . . . .                             | 898 80       |
| Other reserves, . . . . .                                   | 632 63       |
| Amounts due from the company, not included above, . . . . . | 2,754 55     |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$509,011 57 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                 |             | Dr.                 | Cr.                 |
|-------------------------------------|-------------|---------------------|---------------------|
| At works, . . . .                   | \$82,461 10 |                     |                     |
| For distribution, . . . .           | 10,419 87   |                     |                     |
| management, . . . .                 | 17,437 28   |                     |                     |
| taxes, . . . .                      | 5,727 06    |                     |                     |
| incidentals, . . . .                | 1,638 10    |                     |                     |
|                                     |             | \$117,683 41        |                     |
| Income from sale of gas, . . . .    |             |                     | \$143,529 25        |
| residuals, . . . .                  |             |                     | 1,408 48            |
| Balance to profit and loss, . . . . |             | 27,254 32           |                     |
|                                     |             | <u>\$144,937 73</u> | <u>\$144,937 73</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . .              | \$20,682 97        |                    |
| Balance of manufacturing account, . . . .   |                    | \$27,254 32        |
| Jobbing, . . . .                            |                    | 124 55             |
| Donation by directors for dividend, . . . . |                    | 1,245 00           |
| Other items of income, . . . .              |                    | 433 44             |
| Interest paid, . . . .                      | 20,338 74          |                    |
| Dividends declared, . . . .                 | 7,055 00           |                    |
| Other items, . . . .                        | 3,304 84           |                    |
| Balance June 30, 1921, . . . .              |                    | 22,324 24          |
|   | <u>\$51,381 55</u> | <u>\$51,381 55</u> |

## GREGORY, J. D.

(Princeton.)

## MANUFACTURING ACCOUNT.

| Operating expenses:              |          | Dr.             | Cr.             |
|----------------------------------|----------|-----------------|-----------------|
| At works, . . . .                | \$312 50 |                 |                 |
| For management, . . . .          | 20 00    |                 |                 |
| taxes, . . . .                   | 2 44     |                 |                 |
|                                  |          | \$334 94        |                 |
| Income from sale of gas, . . . . |          |                 | \$264 51        |
| Balance, . . . .                 |          |                 | 70 43           |
|                                  |          | <u>\$334 94</u> | <u>\$334 94</u> |

## HARVARD GAS AND ELECTRIC COMPANY.

## ASSETS.

|                                    |            |                    |
|------------------------------------|------------|--------------------|
| Electric plant:                    |            |                    |
| Lands, . . . .                     | \$4,621 87 |                    |
| Buildings, . . . .                 | 144 92     |                    |
| Substation, . . . .                | 3,796 37   |                    |
| Overhead lines, . . . .            | 31,393 57  |                    |
| Transformers, . . . .              | 1,756 75   |                    |
| Meters, . . . .                    | 1,513 00   |                    |
| Street lamps and fixtures, . . . . | 917 29     |                    |
|                                    |            | <u>\$44,143 77</u> |

## Other assets:

|  |          |                   |
|--|----------|-------------------|
| Cash, . . . . .  | \$743 88 |                   |
| Due for electricity, . . . . .                           | 818 81   |                   |
| Sundry accounts due the company, . . . . .               | 41 26    |                   |
| Electric tools and implements, . . . . .                 | 38 35    |                   |
| Other electric materials and supplies on hand, . . . . . | 869 66   |                   |
| Office furniture, . . . . .                              | 5 99     |                   |
| Note discount prepaid, . . . . .                         | 1,375 00 |                   |
|  |          | <u>\$3,892 95</u> |
| Total assets, . . . . .                                  |          | \$48,036 72       |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Capital stock, . . . . .                                    | \$12,000 00        |
| Notes payable, . . . . .                                    | 33,300 00          |
| Unpaid bills, . . . . .                                     | 983 04             |
| Deposits by customers, . . . . .                            | 45 00              |
| Depreciation reserve, . . . . .                             | 435 30             |
| Amounts due from the company, not included above, . . . . . | 1,108 87           |
|   | <u>\$47,872 21</u> |
| Total liabilities, . . . . .                                | 164 51             |
| Profit and loss balance, . . . . .                          |                    |
| Total credits, . . . . .                                    | \$48,036 72        |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.                | Cr.                |
|--|--------------------|--------------------|
| At station, . . . . .                      | \$103 63           |                    |
| For current bought, . . . . .              | 3,183 89           |                    |
| distribution, . . . . .                    | 1,969 37           |                    |
| management, . . . . .                      | 1,454 14           |                    |
| taxes, . . . . .                           | 417 18             |                    |
| incidentals, . . . . .                     | 127 92             |                    |
|  | <u>\$7,256 13</u>  |                    |
| Income from sale of electricity, . . . . . |                    | \$9,343 98         |
| other sources, . . . . .                   |                    | 2,034 16           |
| Balance to profit and loss, . . . . .      | 4,122 01           |                    |
|  | <u>\$11,378 14</u> | <u>\$11,378 14</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .            | \$10 21           |                   |
| Balance of manufacturing account, . . . . . |                   | \$4,122 01        |
| Interest received, . . . . .                |                   | 9 75              |
| Other items of income, . . . . .            |                   | 71 60             |
| Interest paid, . . . . .                    | 2,420 56          |                   |
| Dividends declared, . . . . .               | 600 00            |                   |
| Depreciation reserve, . . . . .             | 523 42            |                   |
| Note discount, . . . . .                    | 474 00            |                   |
| Other items, . . . . .                      | 10 66             |                   |
| Balance June 30, 1921, . . . . .            | 164 51            |                   |
|   | <u>\$4,203 36</u> | <u>\$4,203 36</u> |

## HAVERHILL ELECTRIC COMPANY.

## ASSETS.

## Electric plant:

|   |                |
|---|----------------|
| Lands, . . . . .                        | \$94,434 28    |
| Buildings, . . . . .                    | 272,941 82     |
| Steam plant, . . . . .                  | 583,885 16     |
| Electric plant, . . . . .               | 140,859 84     |
| Overhead lines, . . . . .               | 269,516 35     |
| Underground conduits, . . . . .         | 101,061 33     |
| Underground wires and cables, . . . . . | 140,623 76     |
| Transformers, . . . . .                 | 108,050 72     |
| Meters, . . . . .                       | 108,821 13     |
| Street lamps and fixtures, . . . . .    | 12,085 94      |
|   | <hr/>          |
|   | \$1,832,280 33 |

## Other assets:

|  |             |
|--|-------------|
| Unfinished construction, . . . . .                       | \$32,545 13 |
| Office building, . . . . .                               | 56,306 41   |
| Other permanent structures, . . . . .                    | 13,797 39   |
| Cash, . . . . .  | 111,446 28  |
| Due for electricity, . . . . .                           | 30,110 74   |
| Sundry accounts due the company, . . . . .               | 8,180 03    |
| Electric fuel on hand, . . . . .                         | 25,211 89   |
| Electric fixtures on hand, . . . . .                     | 8,503 95    |
| Electric tools and implements, . . . . .                 | 13,852 31   |
| Other electric materials and supplies on hand, . . . . . | 73,132 58   |
| Stable and garage equipment, . . . . .                   | 16,072 52   |
| Office furniture, . . . . .                              | 6,552 41    |
| Suspense accounts, . . . . .                             | 10,546 23   |
| Investments (securities), . . . . .                      | 29,550 00   |
| Subscriptions to capital stock, . . . . .                | 4,850 00    |
|  | <hr/>       |
|  | 440,657 87  |

|                         |                |
|-------------------------|----------------|
| Total assets, . . . . . | \$2,272,938 20 |
|-------------------------|----------------|

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$1,236,400 00 |
| Capital stock subscribed, . . . . .                         | 19,400 00      |
| Notes payable, . . . . .                                    | 244,000 00     |
| Unpaid bills, . . . . .                                     | 28,868 10      |
| Deposits by customers, . . . . .                            | 16,656 09      |
| Interest accrued but not due, . . . . .                     | 2,731 78       |
| Premium realized on stock issues, . . . . .                 | 346,325 50     |
| Premium realized on stock subscribed, . . . . .             | 1,940 00       |
| Depreciation reserve, . . . . .                             | 237,597 15     |
| Amounts due from the company, not included above, . . . . . | 17,104 54      |
|   | <hr/>          |
| Total liabilities, . . . . .                                | \$2,151,023 16 |
| Profit and loss balance, . . . . .                          | 121,915 04     |
|   | <hr/>          |
| Total credits, . . . . .                                    | \$2,272,938 20 |

## MANUFACTURING ACCOUNT.

|  |              | DR.          | CR.          |
|--|--------------|--------------|--------------|
| Operating expenses:                      |              |              |              |
| At station, . . . .                      | \$211,072 33 |              |              |
| For distribution, . . . .                | 56,334 74    |              |              |
| management, . . . .                      | 54,145 46    |              |              |
| taxes, . . . .                           | 58,974 09    |              |              |
| incidentals, . . . .                     | 12,872 44    |              |              |
|  |              | \$393,399 06 |              |
| Income from sale of electricity, . . . . |              |              | \$580,494 35 |
| other sources, . . . .                   |              |              | 60 11        |
| Balance to profit and loss, . . . .      |              | 187,155 40   |              |
|  |              | <hr/>        | <hr/>        |
|  |              | \$580,554 46 | \$580,554 46 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . .            |              | \$109,743 20 |
| Balance of manufacturing account, . . . . |              | 187,155 40   |
| Interest received, . . . .                |              | 2,718 11     |
| Rents, . . . .                            |              | 2,199 50     |
| Transfer from bad debt reserve, . . . .   |              | 1,125 90     |
| Other items of income, . . . .            |              | 2,727 63     |
| Interest paid, . . . .                    | \$24,043 75  |              |
| Dividends declared, . . . .               | 108,252 50   |              |
| Depreciation reserve, . . . .             | 51,458 45    |              |
| Balance June 30, 1921, . . . .            | 121,915 04   |              |
|   | <hr/>        | <hr/>        |
|   | \$305,669 74 | \$305,669 74 |

## HAVERHILL GAS LIGHT COMPANY.

## ASSETS.

|  |                |
|--|----------------|
| Gas plant:                               |                |
| Lands, . . . .                           | \$72,262 26    |
| Buildings, . . . .                       | 119,166 94     |
| Machinery and equipment, . . . .         | 318,683 09     |
| Mains, . . . .                           | 422,993 05     |
| Services, . . . .                        | 119,978 17     |
| Meters, . . . .                          | 119,633 51     |
|  | <hr/>          |
|  | \$1,172,717 02 |
| Other assets:                            |                |
| Cash, . . . .                            | \$20,215 91    |
| Due for gas, . . . .                     | 23,915 19      |
| Sundry accounts due the company, . . . . | 20,942 12      |
| Gas coal on hand, . . . .                | 17,536 48      |
| Coke on hand, . . . .                    | 5,912 57       |
| Drip oil on hand, . . . .                | 755 91         |
| Enrichers on hand, . . . .               | 9,433 84       |
| Purifying materials on hand, . . . .     | 100 62         |
| Other gas materials on hand, . . . .     | 15,991 52      |
| Stoves on hand, . . . .                  | 8,867 65       |
| Gas fixtures on hand, . . . .            | 27,019 17      |

Other assets — *Concluded.*

|   |            |                |
|---|------------|----------------|
| Gas tools and implements, . . . .       | \$1,215 64 |                |
| Stable and garage equipment, . . . .    | 3,903 30   |                |
| Office furniture, . . . . .             | 2,574 79   |                |
| Prepaid insurance and interest, . . . . | 5,759 09   |                |
| Suspense account, . . . . .             | 1,084 42   |                |
|   |            | <hr/>          |
|   |            | \$165,228 22   |
|   |            | <hr/>          |
| Total assets, . . . . .                 |            | \$1,337,945 24 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                  | \$585,000 00   |
| Notes payable, . . . . .                                  | 140,000 00     |
| Unpaid bills, . . . . .                                   | 21,666 52      |
| Deposits by customers, . . . . .                          | 26,096 79      |
| Depreciation reserve, . . . . .                           | 121,602 18     |
| Amounts due from the company, not included above, . . . . | 17,324 62      |
|   | <hr/>          |
| Total liabilities, . . . . .                              | \$911,690 11   |
| Profit and loss balance, . . . . .                        | 426,255 13     |
|   | <hr/>          |
| Total credits, . . . . .                                  | \$1,337,945 24 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$252,757 64 |              |
| For distribution, . . . . .           | 47,052 23    |              |
| management, . . . . .                 | 73,939 78    |              |
| taxes, . . . . .                      | 34,578 08    |              |
| incidentals, . . . . .                | 8,426 13     |              |
|                                       | <hr/>        |              |
|                                       | \$416,753 86 |              |
| Income from sale of gas, . . . . .    |              | \$466,912 05 |
| residuals, . . . . .                  |              | 11,167 61    |
| other sources, . . . . .              |              | 1,424 56     |
| Balance to profit and loss, . . . . . | 62,750 36    |              |
|                                       | <hr/>        | <hr/>        |
|                                       | \$479,504 22 | \$479,504 22 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .          |              | \$410,488 28 |
| Balance of manufacturing account, . . . . |              | 62,750 36    |
| Interest received, . . . . .              |              | 522 27       |
| Rents, . . . . .                          |              | 20 80        |
| Jobbing, . . . . .                        |              | 10,951 20    |
| Transfer from reserves, . . . . .         |              | 3,429 99     |
| Other items of income, . . . . .          |              | 733 00       |
| Interest paid, . . . . .                  | \$9,192 21   |              |
| Dividends declared, . . . . .             | 52,653 28    |              |
| Other items, . . . . .                    | 795 28       |              |
| Balance June 30, 1921, . . . . .          | 426,255 13   |              |
|   | <hr/>        | <hr/>        |
|   | \$488,895 90 | \$488,895 90 |

## HOLYOKE WATER POWER COMPANY.

(Manufacture and sale of electricity is minor portion of its business.)

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.         | Cr.         |
|--|-------------|-------------|
| At station, . . . . .                      | \$58,700 28 |             |
| For distribution, . . . . .                | 359 70      |             |
| management, . . . . .                      | 5,900 37    |             |
| taxes, . . . . .                           | 5,031 39    |             |
| incidentals, . . . . .                     | 1,158 65    |             |
|  | <hr/>       |             |
|  | \$71,150 39 |             |
| Income from sale of electricity, . . . . . |             | \$86,420 09 |
| Balance, . . . . .                         | 15,269 70   |             |
|  | <hr/>       | <hr/>       |
|  | \$86,420 09 | \$86,420 09 |

## HUNTINGTON ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |            |            |
|--|------------|------------|
| Electric plant:                                    |            |            |
| Steam plant, . . . . .                             | \$860 94   |            |
| Electric plant, . . . . .                          | 387 43     |            |
| Overhead lines, . . . . .                          | 1,669 04   |            |
| Meters, . . . . .                                  | 931 80     |            |
|  | <hr/>      |            |
|  |            | \$3,849 21 |
| Other assets:                                      |            |            |
| Cash, . . . . .                                    | \$2,614 56 |            |
| Notes receivable, . . . . .                        | 1,200 00   |            |
| Due for electricity, . . . . .                     | 626 69     |            |
| Sundry accounts due the company, . . . . .         | 518 30     |            |
| Electric materials and supplies on hand, . . . . . | 80 75      |            |
|  | <hr/>      |            |
|  |            | 5,040 30   |
| Total assets, . . . . .                            |            | \$8,889 51 |

## LIABILITIES.

|                                    |            |
|------------------------------------|------------|
| Capital stock, . . . . .           | \$5,000 00 |
| Reserves, . . . . .                | 911 51     |
| Total liabilities, . . . . .       | <hr/>      |
|                                    | \$5,911 51 |
| Profit and loss balance, . . . . . | 2,978 00   |
| Total credits, . . . . .           | <hr/>      |
|                                    | \$8,889 51 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.        | Cr.        |
|--|------------|------------|
| At station, . . . . .                      | \$2,549 78 |            |
| For distribution, . . . . .                | 440 82     |            |
| management, . . . . .                      | 863 26     |            |
| taxes, . . . . .                           | 142 56     |            |
| incidentals, . . . . .                     | 113 00     |            |
|  | <hr/>      |            |
|  | \$4,109 42 |            |
| Income from sale of electricity, . . . . . |            | \$5,170 43 |
| other sources, . . . . .                   |            | 200 00     |
| Balance to profit and loss, . . . . .      | 1,261 01   |            |
|  | <hr/>      | <hr/>      |
|  | \$5,370 43 | \$5,370 43 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .            |            | \$1,979 78 |
| Balance of manufacturing account, . . . . . |            | 1,261 01   |
| Interest received, . . . . .                |            | 83 70      |
| Jobbing, . . . . .                          |            | 87 01      |
| Other items of income, . . . . .            |            | 30 34      |
| Depreciation, . . . . .                     | \$427 68   |            |
| Other items, . . . . .                      | 36 16      |            |
| Balance June 30, 1921, . . . . .            | 2,978 00   |            |
|   | <hr/>      | <hr/>      |
|   | \$3,441 84 | \$3,441 84 |

## IPSWICH GAS LIGHT COMPANY.

## ASSETS.

|                                      |            |             |
|--------------------------------------|------------|-------------|
| Gas plant:                           |            |             |
| Lands and buildings, . . . . .       | \$3,875 00 |             |
| Machinery and equipment, . . . . .   | 8,391 92   |             |
| Mains, . . . . .                     | 6,015 14   |             |
| Meters, . . . . .                    | 1,485 41   |             |
|                                      | <hr/>      | \$19,767 47 |
| Other assets:                        |            |             |
| Cash, . . . . .                      | \$176 47   |             |
| Due for gas, . . . . .               | 2,173 52   |             |
| Gas coal on hand, . . . . .          | 13 19      |             |
| Enrichers on hand, . . . . .         | 511 00     |             |
| Office furniture, . . . . .          | 29 50      |             |
| Investments (real estate), . . . . . | 1,200 00   |             |
|                                      | <hr/>      | 4,103 68    |
| Total assets, . . . . .              |            | \$23,871 15 |
| Profit and loss balance, . . . . .   |            | 14,744 62   |
|                                      |            | <hr/>       |
| Total debits, . . . . .              |            | \$38,615 77 |

## LIABILITIES.

|                              |             |
|------------------------------|-------------|
| Capital stock, . . . . .     | \$16,000 00 |
| Notes payable, . . . . .     | 15,050 00   |
| Unpaid bills, . . . . .      | 7,206 27    |
| Unpaid dividends, . . . . .  | 359 50      |
|                              | <hr/>       |
| Total liabilities, . . . . . | \$38,615 77 |

## MANUFACTURING ACCOUNT.

|                                       | DR.        | CR.        |
|---------------------------------------|------------|------------|
| Operating expenses:                   |            |            |
| At works, . . . . .                   | \$5,661 33 |            |
| For distribution, . . . . .           | 878 76     |            |
| management, . . . . .                 | 292 31     |            |
| taxes, . . . . .                      | 332 73     |            |
|                                       | <hr/>      |            |
|                                       | \$7,165 13 |            |
| Income from sale of gas, . . . . .    |            | \$9,497 36 |
| Balance to profit and loss, . . . . . | 2,332 23   |            |
|                                       | <hr/>      | <hr/>      |
|                                       | \$9,497 36 | \$9,497 36 |



## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$907 94    |
| Balance of manufacturing account, . . . . . |             | 2,332 23    |
| Interest paid, . . . . .                    | \$722 26    |             |
| Depreciation, . . . . .                     | 9,000 00    |             |
| Other items, . . . . .                      | 8,262 53    |             |
| Balance June 30, 1921, . . . . .            |             | 14,744 62   |
|   | <hr/>       | <hr/>       |
|   | \$17,984 79 | \$17,984 79 |

## LAWRENCE GAS COMPANY.

## ASSETS.

|  |              |                |
|--|--------------|----------------|
| Gas plant:   |              |                |
| Lands and buildings, . . . . .                           | \$496,470 37 |                |
| Machinery, equipment and holders, . . . . .              | 976,313 73   |                |
| Mains and services, . . . . .                            | 862,901 95   |                |
| Meters, . . . . .  | 228,704 12   |                |
|  | <hr/>        | \$2,564,390 17 |
| Electric plant:  |              |                |
| Substation, . . . . .                                    | \$23,993 81  |                |
| Andover electric plant, . . . . .                        | 44,084 32    |                |
| Power plant, . . . . .                                   | 1,220,811 23 |                |
| Steam plant, . . . . .                                   | 79,787 89    |                |
| Electric plant, . . . . .                                | 186,854 51   |                |
| Overhead lines, . . . . .                                | 677,695 83   |                |
| Underground conduits, wires and cables, . . . . .        | 302,901 44   |                |
| Transformers, . . . . .                                  | 119,293 62   |                |
| Meters, . . . . .  | 125,154 21   |                |
| Street lamps and fixtures, . . . . .                     | 39,543 71    |                |
|  | <hr/>        | 2,820,120 57   |
| Other assets:  |              |                |
| Office building, . . . . .                               | \$50,118 10  |                |
| Other permanent structures, . . . . .                    | 50,354 02    |                |
| Cash, . . . . .  | 125,746 87   |                |
| Due for gas, . . . . .                                   | 116,983 91   |                |
| Due for electricity, . . . . .                           | 64,039 19    |                |
| Sundry accounts due the company, . . . . .               | 95,597 01    |                |
| Gas coal on hand, . . . . .                              | 107,824 80   |                |
| Coke on hand, . . . . .                                  | 17,592 17    |                |
| Tar on hand, . . . . .                                   | 12,504 55    |                |
| Enrichers on hand, . . . . .                             | 24,823 17    |                |
| Purifying materials on hand, . . . . .                   | 14,322 17    |                |
| Other gas materials on hand, . . . . .                   | 65,651 40    |                |
| Stoves on hand, . . . . .                                | 13,344 64    |                |
| Gas fixtures on hand, . . . . .                          | 6,750 47     |                |
| Ammonia on hand, . . . . .                               | 6,086 76     |                |
| Electric fuel on hand, . . . . .                         | 4,983 37     |                |
| Motors on hand, . . . . .                                | 11,098 76    |                |
| Other electric materials and supplies on hand, . . . . . | 100,227 24   |                |
| Stable and garage equipment, . . . . .                   | 46,102 82    |                |

Other assets — *Concluded.*

|                                     |             |                |
|-------------------------------------|-------------|----------------|
| Office furniture, . . . . .         | \$15,494 89 |                |
| Prepaid insurance, . . . . .        | 9,449 10    |                |
| Investments (securities), . . . . . | 21,750 00   |                |
| Suspense account, . . . . .         | 89,794 37   |                |
|                                     |             | <hr/>          |
|                                     |             | \$1,070,639 78 |

|                         |                |
|-------------------------|----------------|
| Total assets, . . . . . | \$6,455,150 52 |
|-------------------------|----------------|

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$2,578,100 00 |
| Bonds issued, . . . . .                                     | 1,500,000 00   |
| Notes payable, . . . . .                                    | 654,138 36     |
| Unpaid bills, . . . . .                                     | 119,467 02     |
| Deposits by customers, . . . . .                            | 66,369 00      |
| Interest accrued but not due, . . . . .                     | 51,729 60      |
| Premium realized on stock issues, . . . . .                 | 655,046 63     |
| Depreciation reserve, . . . . .                             | 215,421 10     |
| Other reserves, . . . . .                                   | 20,753 42      |
| Amounts due from the company, not included above, . . . . . | 8,605 26       |

|                                    |                |
|------------------------------------|----------------|
| Total liabilities, . . . . .       | \$5,869,630 39 |
| Profit and loss balance, . . . . . | 585,520 13     |

|                          |                |
|--------------------------|----------------|
| Total credits, . . . . . | \$6,455,150 52 |
|--------------------------|----------------|

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):           | DR.            | CR.            |
|-------------------------------------|----------------|----------------|
| At works, . . . . .                 | \$765,485 94   |                |
| For distribution, . . . . .         | 91,911 51      |                |
| management, . . . . .               | 28,912 44      |                |
| taxes, . . . . .                    | 87,859 51      |                |
| incidentals, . . . . .              | 20,200 88      |                |
|                                     | <hr/>          | \$994,370 28   |
| Operating expenses (electric):      |                |                |
| At station, . . . . .               | \$267,969 47   |                |
| For distribution, . . . . .         | 121,942 88     |                |
| management, . . . . .               | 26,998 74      |                |
| taxes, . . . . .                    | 66,835 20      |                |
| incidentals, . . . . .              | 20,379 61      |                |
|                                     | <hr/>          | 504,125 90     |
| Income from sale of gas, . . . . .  |                | \$1,011,166 94 |
| residuals, . . . . .                |                | 192,032 21     |
| sale of electricity, . . . . .      |                | 717,196 44     |
| other sources (electric), . . . . . |                | 57 00          |
| Balance to profit and loss:         |                |                |
| Gas, . . . . .                      | 208,828 87     |                |
| Electric, . . . . .                 | 213,127 54     |                |
|                                     | <hr/>          | <hr/>          |
|                                     | \$1,920,452 59 | \$1,920,452 59 |

## PROFIT AND LOSS ACCOUNT.

|  | DR. | CR.          |
|--|-----|--------------|
| Balance June 30, 1920, . . . . .                     |     | \$538,867 58 |
| Balance of gas manufacturing account, . . . . .      |     | 208,828 87   |
| Balance of electric manufacturing account, . . . . . |     | 213,127 54   |

|                                  | DR.          | CR.          |
|----------------------------------|--------------|--------------|
| Interest received, . . . . .     |              | \$25,463 09  |
| Rents, . . . . .                 |              | 587 24       |
| Jobbing, . . . . .               |              | 6,617 08     |
| Interest paid, . . . . .         | \$157,592 71 |              |
| Dividends declared, . . . . .    | 180,467 00   |              |
| Depreciation, . . . . .          | 45,000 00    |              |
| Coal adjustment, . . . . .       | 11,022 80    |              |
| Other items, . . . . .           | 13,888 76    |              |
| Balance June 30, 1921, . . . . . | 585,520 13   |              |
|                                  | <hr/>        | <hr/>        |
|                                  | \$993,491 40 | \$993,491 40 |

## LEE ELECTRIC COMPANY.

## ASSETS.

|  |            |                    |
|--|------------|--------------------|
| Electric plant:  |            |                    |
| Lands, . . . . .   | \$650 00   |                    |
| Buildings, . . . . .                                     | 1,650 00   |                    |
| Electric plant, . . . . .                                | 6,016 63   |                    |
| Overhead lines, . . . . .                                | 53,339 34  |                    |
| Transformers, . . . . .                                  | 6,437 96   |                    |
| Meters, . . . . .  | 7,001 52   |                    |
| Street lamps and fixtures, . . . . .                     | 150 32     |                    |
|  | <hr/>      | \$75,245 77        |
| Other assets:  |            |                    |
| Cash, . . . . .  | \$1,153 00 |                    |
| Notes receivable, . . . . .                              | 1,000 00   |                    |
| Due for electricity, . . . . .                           | 6,756 19   |                    |
| Sundry accounts due the company, . . . . .               | 1,521 05   |                    |
| Motors on hand, . . . . .                                | 240 00     |                    |
| Other electric materials and supplies on hand, . . . . . | 845 94     |                    |
| Stable and garage equipment, . . . . .                   | 600 00     |                    |
| Office furniture, . . . . .                              | 216 60     |                    |
| Reserve funds, . . . . .                                 | 13,635 54  |                    |
| Prepaid interest, . . . . .                              | 27 50      |                    |
| Investments (securities), . . . . .                      | 5,500 00   |                    |
|  | <hr/>      | 31,495 82          |
| Total assets, . . . . .                                  |            | <hr/> \$106,741 59 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                | \$30,000 00  |
| Bonds issued, . . . . .                 | 30,000 00    |
| Notes payable, . . . . .                | 6,000 00     |
| Unpaid bills, . . . . .                 | 2,440 06     |
| Interest accrued but not due, . . . . . | 405 00       |
| Depreciation reserve, . . . . .         | 25,896 53    |
| Other reserves, . . . . .               | 1,000 00     |
|   | <hr/>        |
| Total liabilities, . . . . .            | \$95,741 59  |
| Profit and loss balance, . . . . .      | 11,000 00    |
|   | <hr/>        |
| Total credits, . . . . .                | \$106,741 59 |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses:                        |                    |                    |
| At station, . . . . .                      | \$123 68           |                    |
| For current bought, . . . . .              | 28,283 42          |                    |
| distribution, . . . . .                    | 7,343 48           |                    |
| management, . . . . .                      | 4,685 73           |                    |
| taxes, . . . . .                           | 1,263 21           |                    |
| incidentals, . . . . .                     | 708 27             |                    |
|  | <u>\$42,407 79</u> |                    |
| Income from sale of electricity, . . . . . |                    | \$54,511 59        |
| other sources, . . . . .                   |                    | 271 25             |
| Balance to profit and loss, . . . . .      | 12,375 05          |                    |
|  | <u>\$54,782 84</u> | <u>\$54,782 84</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            |                    | \$11,000 00        |
| Balance of manufacturing account, . . . . . |                    | 12,375 05          |
| Interest received, . . . . .                |                    | 230 62             |
| Interest paid, . . . . .                    | \$1,705 60         |                    |
| Dividends declared, . . . . .               | 2,400 00           |                    |
| Depreciation reserve, . . . . .             | 6,000 00           |                    |
| Other reserves, . . . . .                   | 1,000 00           |                    |
| Other items, . . . . .                      | 1,500 07           |                    |
| Balance June 30, 1921, . . . . .            | 11,000 00          |                    |
|   | <u>\$23,605 67</u> | <u>\$23,605 67</u> |

## LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|  |                     |              |
|--|---------------------|--------------|
| Electric plant:  |                     |              |
| Lands, . . . . .   | \$9,399 98          |              |
| Buildings, . . . . .                                     | 22,696 41           |              |
| Substation, . . . . .                                    | 54,154 65           |              |
| Steam plant, . . . . .                                   | 46,544 02           |              |
| Electric plant, . . . . .                                | 53,708 29           |              |
| Overhead lines, . . . . .                                | 172,702 52          |              |
| Transformers, . . . . .                                  | 31,539 95           |              |
| Meters, . . . . .  | 26,494 52           |              |
| Street lamps and fixtures, . . . . .                     | 13,517 84           |              |
|  | <u>\$430,758 18</u> |              |
| Other assets:  |                     |              |
| Cash, . . . . .  | \$3,793 90          |              |
| Due for electricity, . . . . .                           | 15,052 15           |              |
| Sundry accounts due the company, . . . . .               | 5,846 27            |              |
| Electric tools and implements, . . . . .                 | 437 92              |              |
| Other electric materials and supplies on hand, . . . . . | 8,946 32            |              |
| Stable and garage equipment, . . . . .                   | 836 85              |              |
| Office furniture, . . . . .                              | 2,182 81            |              |
| Note discount, . . . . .                                 | 4,335 20            |              |
|  | <u>41,431 42</u>    |              |
| Total assets, . . . . .                                  |                     | \$472,189 60 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$220,000 00 |
| Bonds issued, . . . . .                                     | 70,000 00    |
| Notes payable, . . . . .                                    | 141,200 00   |
| Unpaid bills, . . . . .                                     | 9,731 56     |
| Deposits by customers, . . . . .                            | 4,873 83     |
| Depreciation reserve, . . . . .                             | 12,532 95    |
| Amounts due from the company, not included above, . . . . . | 2,528 53     |
| Total liabilities, . . . . .                                | \$460,866 87 |
| Profit and loss balance, . . . . .                          | 11,322 73    |
| Total credits, . . . . .                                    | \$472,189 60 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.          | Cr.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$9,509 69   |              |
| For current bought, . . . . .              | 73,713 80    |              |
| distribution, . . . . .                    | 12,381 76    |              |
| management, . . . . .                      | 17,001 51    |              |
| taxes, . . . . .                           | 11,151 67    |              |
| incidentals, . . . . .                     | 2,698 96     |              |
|  | <hr/>        |              |
|  | \$126,457 39 |              |
| Income from sale of electricity, . . . . . |              | \$189,014 49 |
| other sources, . . . . .                   |              | 74 72        |
| Balance to profit and loss, . . . . .      | 62,631 82    |              |
|  | <hr/>        | <hr/>        |
|  | \$189,089 21 | \$189,089 21 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$3,685 56  |
| Balance of manufacturing account, . . . . . |             | 62,631 82   |
| Interest received, . . . . .                |             | 105 16      |
| Other items of income, . . . . .            |             | 60 79       |
| Interest paid, . . . . .                    | \$13,442 14 |             |
| Dividends declared, . . . . .               | 24,200 00   |             |
| Depreciation reserve, . . . . .             | 13,092 41   |             |
| Note discount, . . . . .                    | 2,690 80    |             |
| Other items, . . . . .                      | 1,735 25    |             |
| Balance June 30, 1921, . . . . .            | 11,322 73   |             |
|   | <hr/>       | <hr/>       |
|   | \$66,483 33 | \$66,483 33 |

## LEOMINSTER GAS LIGHT COMPANY.

## ASSETS.

|                                    |              |
|------------------------------------|--------------|
| Gas plant:                         |              |
| Lands, . . . . .                   | \$7,511 43   |
| Buildings, . . . . .               | 9,678 45     |
| Machinery and equipment, . . . . . | 14,984 92    |
| Holders, . . . . .                 | 24,890 00    |
| Mains, . . . . .                   | 130,542 00   |
| Services, . . . . .                | 16,437 84    |
| Meters, . . . . .                  | 31,505 55    |
|                                    | <hr/>        |
|                                    | \$235,550 19 |

## Other assets:

|  |              |              |
|--|--------------|--------------|
| Unfinished construction, . . . . .         | \$101,864 02 |              |
| Gas arc lamps, . . . . .                   | 10 00        |              |
| Cash, . . . . .                            | 7,339 37     |              |
| Due for gas, . . . . .                     | 9,740 63     |              |
| Sundry accounts due the company, . . . . . | 7,597 37     |              |
| Gas coal on hand, . . . . .                | 9,611 12     |              |
| Coke on hand, . . . . .                    | 267 93       |              |
| Enrichers on hand, . . . . .               | 1,779 21     |              |
| Purifying materials on hand, . . . . .     | 233 34       |              |
| Other gas materials on hand, . . . . .     | 15,144 15    |              |
| Gas tools and implements, . . . . .        | 1,414 25     |              |
| Stable and garage equipment, . . . . .     | 177 07       |              |
| Office furniture, . . . . .                | 2,009 15     |              |
| Investments (real estate), . . . . .       | 1,000 00     |              |
| Note discount prepaid, . . . . .           | 13,968 80    |              |
|  |              | <hr/>        |
|  |              | \$172,156 41 |
|  |              | <hr/>        |
| Total assets, . . . . .                    |              | \$407,706 60 |

## LIABILITIES.

|   |              |              |
|---|--------------|--------------|
| Capital stock, . . . . .                                    | \$135,000 00 |              |
| Bonds issued, . . . . .                                     | 50,000 00    |              |
| Notes payable, . . . . .                                    | 143,100 00   |              |
| Unpaid bills, . . . . .                                     | 6,909 18     |              |
| Deposits by customers, . . . . .                            | 3,477 05     |              |
| Interest accrued but not due, . . . . .                     | 416 67       |              |
| Amounts due from the company, not included above, . . . . . | 62,206 98    |              |
|   |              | <hr/>        |
| Total liabilities, . . . . .                                | \$401,109 88 |              |
| Profit and loss balance, . . . . .                          | 6,596 72     |              |
|   |              | <hr/>        |
| Total credits, . . . . .                                    |              | \$407,706 60 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$79,991 82  |              |
| For distribution, . . . . .           | 5,762 08     |              |
| management, . . . . .                 | 14,086 54    |              |
| taxes, . . . . .                      | 6,768 84     |              |
| incidentals, . . . . .                | 4,047 05     |              |
|                                       | <hr/>        |              |
|                                       | \$110,656 33 |              |
| Income from sale of gas, . . . . .    |              | \$139,914 36 |
| other sources, . . . . .              |              | 9 00         |
| Balance to profit and loss, . . . . . | 29,267 03    |              |
|                                       | <hr/>        |              |
|                                       | \$139,923 36 | \$139,923 36 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr. | Cr.        |
|---|-----|------------|
| Balance June 30, 1920, . . . . .            |     | \$6,635 59 |
| Balance of manufacturing account, . . . . . |     | 29,267 03  |
| Interest received, . . . . .                |     | 103 92     |
| Rents, . . . . .                            |     | 867 00     |
| Jobbing, . . . . .                          |     | 1,735 02   |
| Other items of income, . . . . .            |     | 41 84      |

|                                  | Dr.         | Cr.         |
|----------------------------------|-------------|-------------|
| Interest paid, . . . . .         | \$15,540 02 |             |
| Dividends declared, . . . . .    | 9,450 00    |             |
| Depreciation, . . . . .          | 4,315 00    |             |
| Note discount, . . . . .         | 2,234 20    |             |
| Other items, . . . . .           | 514 46      |             |
| Balance June 30, 1921, . . . . . | 6,596 72    |             |
|                                  | <hr/>       | <hr/>       |
|                                  | \$38,650 40 | \$38,650 40 |

## LEXINGTON GAS COMPANY.

## ASSETS.

|  |             |                   |
|--|-------------|-------------------|
| Gas plant:                                 |             |                   |
| Mains, . . . . .                           | \$27,744 38 |                   |
| Services, . . . . .                        | 2,801 09    |                   |
| Meters, . . . . .                          | 3,142 34    |                   |
|  | <hr/>       | \$33,687 81       |
| Other assets:                              |             |                   |
| Gas arc lamps, . . . . .                   | \$156 71    |                   |
| Cash, . . . . .                            | 2,839 58    |                   |
| Notes receivable, . . . . .                | 4,400 00    |                   |
| Due for gas, . . . . .                     | 2,574 87    |                   |
| Sundry accounts due the company, . . . . . | 505 22      |                   |
| Office furniture, . . . . .                | 574 00      |                   |
|  | <hr/>       | 11,050 38         |
| Total assets, . . . . .                    |             | <hr/> \$44,738 19 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$40,000 00 |
| Unpaid bills, . . . . .                                     | 1,493 21    |
| Deposits by customers, . . . . .                            | 258 52      |
| Depreciation reserve, . . . . .                             | 244 49      |
| Amounts due from the company, not included above, . . . . . | 300 00      |
|   | <hr/>       |
| Total liabilities, . . . . .                                | \$42,296 22 |
| Profit and loss balance, . . . . .                          | 2,441 97    |
|   | <hr/>       |
| Total credits, . . . . .                                    | \$44,738 19 |

## MANUFACTURING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| For gas bought, . . . . .             | \$14,850 61 |             |
| distribution, . . . . .               | 1,547 40    |             |
| management, . . . . .                 | 2,660 91    |             |
| taxes, . . . . .                      | 1,278 71    |             |
| incidentals, . . . . .                | 278 69      |             |
|                                       | <hr/>       |             |
|                                       | \$20,616 32 |             |
| Income from sale of gas, . . . . .    |             | \$22,992 11 |
| other sources, . . . . .              |             | 61 25       |
| Balance to profit and loss, . . . . . | 2,437 04    |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$23,053 36 | \$23,053 36 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .            |            | \$2,007 32 |
| Balance of manufacturing account, . . . . . |            | 2,437 04   |
| Interest received, . . . . .                |            | 506 30     |
| Jobbing, . . . . .                          |            | 580 57     |
| Other items of income, . . . . .            |            | 6 21       |
| Interest paid, . . . . .                    | \$16 62    |            |
| Dividends declared, . . . . .               | 2,400 00   |            |
| Depreciation reserve, . . . . .             | 504 41     |            |
| Other items, . . . . .                      | 174 44     |            |
| Balance June 30, 1921, . . . . .            | 2,441 97   |            |
|   | <hr/>      | <hr/>      |
|   | \$5,537 44 | \$5,537 44 |

## THE LOWELL ELECTRIC LIGHT CORPORATION.

## ASSETS.

|  |              |                |
|--|--------------|----------------|
| Electric plant:  |              |                |
| Lands, . . . . .   | \$147,241 38 |                |
| Buildings, . . . . .                                     | 466,084 25   |                |
| Steam plant, . . . . .                                   | 1,128,682 40 |                |
| Electric plant, . . . . .                                | 703,341 64   |                |
| Overhead lines, . . . . .                                | 627,183 29   |                |
| Underground conduits, wires and cables, . . . . .        | 503,330 75   |                |
| Transformers, . . . . .                                  | 221,493 24   |                |
| Meters, . . . . .  | 144,727 05   |                |
| Street lamps and fixtures, . . . . .                     | 69,847 69    |                |
|  | <hr/>        | \$4,011,931 69 |
| Other assets:  |              |                |
| Unfinished construction, . . . . .                       | \$63,496 14  |                |
| Cash, . . . . .  | 133,829 09   |                |
| Certificates of deposit, . . . . .                       | 65,000 00    |                |
| Due for electricity, . . . . .                           | 69,584 11    |                |
| Sundry accounts due the company, . . . . .               | 54,012 99    |                |
| Electric fuel on hand, . . . . .                         | 103,301 90   |                |
| Motors on hand, . . . . .                                | 4,572 35     |                |
| Electric tools and implements, . . . . .                 | 2,662 83     |                |
| Other electric materials and supplies on hand, . . . . . | 120,842 11   |                |
| Stable and garage equipment, . . . . .                   | 8,203 75     |                |
| Office furniture, . . . . .                              | 1,467 84     |                |
| Prepaid insurance and interest, . . . . .                | 9,083 75     |                |
| Suspense accounts, . . . . .                             | 30 88        |                |
|  | <hr/>        | 636,087 74     |
| Total assets, . . . . .                                  |              | <hr/>          |
|  |              | \$4,648,019 43 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                    | \$2,352,800 00 |
| Notes payable, . . . . .                    | 425,000 00     |
| Unpaid bills, . . . . .                     | 60,778 78      |
| Deposits by customers, . . . . .            | 20,120 53      |
| Interest accrued but not due, . . . . .     | 6,614 39       |
| Premium realized on stock issues, . . . . . | 519,826 75     |



|   |                |
|---|----------------|
| Replacement reserve, . . . . .                              | \$338,142 06   |
| Other reserves, . . . . .                                   | 31,084 64      |
| Amounts due from the company, not included above, . . . . . | 46,045 65      |
| <hr/>   |                |
| Total liabilities, . . . . .                                | \$3,800,412 80 |
| Profit and loss balance, . . . . .                          | 847,606 63     |
| <hr/>   |                |
| Total credits, . . . . .                                    | \$4,648,019 43 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.            | Cr.            |
|--|----------------|----------------|
| At station, . . . . .                      | \$580,852 35   |                |
| For current bought, . . . . .              | 215 68         |                |
| distribution, . . . . .                    | 122,772 68     |                |
| management, . . . . .                      | 111,665 99     |                |
| taxes, . . . . .                           | 85,815 99      |                |
| incidentals, . . . . .                     | 19,698 91      |                |
|  | <hr/>          |                |
|  | \$921,021 60   |                |
| Income from sale of electricity, . . . . . |                | \$1,180,407 45 |
| other sources, . . . . .                   |                | 1,061 10       |
| Balance to profit and loss, . . . . .      | 260,446 95     |                |
|  | <hr/>          | <hr/>          |
|  | \$1,181,468 55 | \$1,181,468 55 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.            | Cr.            |
|---|----------------|----------------|
| Balance June 30, 1920, . . . . .            |                | \$853,222 03   |
| Balance of manufacturing account, . . . . . |                | 260,446 95     |
| Interest received, . . . . .                |                | 4,184 91       |
| Rents, . . . . .                            |                | 365 31         |
| Jobbing, . . . . .                          |                | 22,500 92      |
| Other items of income, . . . . .            |                | 106 99         |
| Interest paid, . . . . .                    | \$20,966 30    |                |
| Dividends declared, . . . . .               | 147,050 00     |                |
| Replacement reserve, . . . . .              | 125,000 00     |                |
| Other items, . . . . .                      | 204 18         |                |
| Balance June 30, 1921, . . . . .            | 847,606 63     |                |
|   | <hr/>          | <hr/>          |
|   | \$1,140,827 11 | \$1,140,827 11 |

## LOWELL GAS LIGHT COMPANY.

## ASSETS.

|  |                |
|--|----------------|
| Gas plant:                                 |                |
| Lands and buildings, . . . . .             | \$1,011,835 56 |
| Machinery and equipment, . . . . .         | 864,634 62     |
| Mains, services and meters, . . . . .      | 370,876 79     |
| Lamps, . . . . .                           | 9,327 18       |
|  | <hr/>          |
|  | \$2,256,674 15 |
| Other assets:                              |                |
| Office building, . . . . .                 | \$34,930 00    |
| Unfinished construction, . . . . .         | 17,680 58      |
| Cash, . . . . .                            | 51,653 42      |
| Due for gas, . . . . .                     | 44,480 52      |
| Sundry accounts due the company, . . . . . | 23,977 15      |
| Gas coal on hand, . . . . .                | 84,034 54      |

Other assets — *Concluded.*

|  |             |                     |
|--|-------------|---------------------|
| Coke on hand, . . . . .                | \$11,856 00 |                     |
| Tar on hand, . . . . .                 | 12,027 60   |                     |
| Enrichers on hand, . . . . .           | 22,802 88   |                     |
| Purifying materials on hand, . . . . . | 2,594 00    |                     |
| Other gas materials on hand, . . . . . | 13,916 57   |                     |
| Stoves, fixtures and tools, . . . . .  | 64,933 28   |                     |
| Ammoniacal liquor, . . . . .           | 1,142 41    |                     |
| Prepaid items, . . . . .               | 18,770 61   |                     |
| Investments (securities), . . . . .    | 2,672 00    |                     |
| Investments (real estate), . . . . .   | 65,935 00   |                     |
|  |             | <u>\$473,406 56</u> |
| Total assets, . . . . .                |             | \$2,730,080 71      |

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                                    | \$1,053,000 00        |
| Notes payable, . . . . .                                    | 650,000 00            |
| Unpaid bills, . . . . .                                     | 55,402 08             |
| Deposits by customers, . . . . .                            | 48,699 63             |
| Premium realized on stock issues, . . . . .                 | 443,657 91            |
| Depreciation reserve, . . . . .                             | 62,258 04             |
| Other reserves, . . . . .                                   | 16,541 14             |
| Amounts due from the company, not included above, . . . . . | 22,025 87             |
| Total liabilities, . . . . .                                | <u>\$2,351,584 67</u> |
| Profit and loss balance, . . . . .                          | 378,496 04            |
| Total credits, . . . . .                                    | \$2,730,080 71        |

## MANUFACTURING ACCOUNT.

|                                       | Dr.                   | Cr.                   |
|---------------------------------------|-----------------------|-----------------------|
| Operating expenses:                   |                       |                       |
| At works, . . . . .                   | \$976,775 84          |                       |
| For distribution, . . . . .           | 113,368 48            |                       |
| management, . . . . .                 | 42,299 14             |                       |
| taxes, . . . . .                      | 77,900 16             |                       |
| incidentals, . . . . .                | 19,539 36             |                       |
|                                       | <u>\$1,229,882 98</u> |                       |
| Income from sale of gas, . . . . .    |                       | \$1,300,505 04        |
| residuals, . . . . .                  |                       | 125,630 68            |
| other sources, . . . . .              |                       | 11,681 24             |
| Balance to profit and loss, . . . . . | 207,933 98            |                       |
|                                       | <u>\$1,437,816 96</u> | <u>\$1,437,816 96</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.                 |
|---|-------------------|---------------------|
| Balance June 30, 1920, . . . . .            |                   | \$445,641 24        |
| Balance of manufacturing account, . . . . . |                   | 207,933 98          |
| Interest received, . . . . .                |                   | 61 60               |
| Rents, . . . . .                            |                   | 3,966 96            |
| Jobbing, . . . . .                          |                   | 780 77              |
| Other items of income, . . . . .            |                   | 223 50              |
| Interest paid, . . . . .                    | \$41,857 13       |                     |
| Dividends declared, . . . . .               | 123,180 00        |                     |
| Depreciation, . . . . .                     | 113,265 98        |                     |
| Other items, . . . . .                      | 1,808 90          |                     |
| Balance June 30, 1921, . . . . .            | <u>378,496 04</u> |                     |
|   | \$658,608 05      | <u>\$658,608 05</u> |

## LUDLOW ELECTRIC LIGHT COMPANY.

## ASSETS.

## Electric plant:

|                                      |           |
|--------------------------------------|-----------|
| Lands, . . . . .                     | \$642 49  |
| Buildings, . . . . .                 | 2,916 87  |
| Electric plant, . . . . .            | 3,482 62  |
| Overhead lines, . . . . .            | 26,234 41 |
| Transformers, . . . . .              | 2,165 70  |
| Meters, . . . . .                    | 7,134 20  |
| Street lamps and fixtures, . . . . . | 1,203 59  |

---

 \$43,779 88

## Other assets:

|  |            |
|--|------------|
| Cash, . . . . .  | \$7,870 56 |
| Due for electricity, . . . . .                           | 4,146 78   |
| Other electric materials and supplies on hand, . . . . . | 1,454 70   |
| Prepaid insurance and taxes, . . . . .                   | 82 48      |

---

 13,554 52

---

 Total assets, . . . . . \$57,334 40

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$45,000 00 |
| Notes payable, . . . . .                                    | 728 13      |
| Unpaid bills, . . . . .                                     | 1,302 00    |
| Amounts due from the company, not included above, . . . . . | 2,043 94    |

---

 Total liabilities, . . . . . \$49,074 07  
 Profit and loss balance, . . . . . 8,260 33

---

 Total credits, . . . . . \$57,334 40

## MANUFACTURING ACCOUNT.

## Operating expenses:

|                               |           |
|-------------------------------|-----------|
| At station, . . . . .         | \$160 76  |
| For current bought, . . . . . | 18,238 62 |
| distribution, . . . . .       | 6,788 03  |
| management, . . . . .         | 6,174 43  |
| taxes, . . . . .              | 2,252 09  |
| incidentals, . . . . .        | 362 17    |

DR.

CR.

---

 \$33,976 10

 Income from sale of electricity, . . . . . \$44,505 77  
 Balance to profit and loss, . . . . . 10,529 67

---

 \$44,505 77      \$44,505 77

## PROFIT AND LOSS ACCOUNT.

DR.

CR.

|   |            |
|---|------------|
| Balance June 30, 1920, . . . . .            | \$6,259 53 |
| Balance of manufacturing account, . . . . . | 10,529 67  |
| Interest received, . . . . .                | 154 97     |
| Jobbing, . . . . .                          | 13 89      |
| Other items of income, . . . . .            | 292 38     |

|                                  | Dr.         | Cr.         |
|----------------------------------|-------------|-------------|
| Interest paid, . . . . .         | \$716 92    |             |
| Dividends declared, . . . . .    | 2,700 00    |             |
| Depreciation, . . . . .          | 4,279 83    |             |
| Other items, . . . . .           | 1,293 36    |             |
| Balance June 30, 1921, . . . . . | 8,260 33    |             |
|                                  | <hr/>       | <hr/>       |
|                                  | \$17,250 44 | \$17,250 44 |

## LYNN GAS AND ELECTRIC COMPANY.

## ASSETS.

|  |              |                |
|--|--------------|----------------|
| Gas plant:   |              |                |
| Lands, . . . . .   | \$234,821 86 |                |
| Buildings, . . . . .                                     | 276,513 64   |                |
| Machinery and equipment, . . . . .                       | 665,667 85   |                |
| Holders, . . . . .                                       | 569,342 86   |                |
| Mains, . . . . .   | 778,580 82   |                |
| Services, . . . . .                                      | 35,850 57    |                |
| Meters, . . . . .  | 171,983 19   |                |
|  | <hr/>        | \$2,732,760 79 |
| Electric plant:  |              |                |
| Lands, . . . . .   | \$85,138 92  |                |
| Buildings, . . . . .                                     | 182,448 48   |                |
| Steam plant, . . . . .                                   | 439,501 75   |                |
| Electric plant, . . . . .                                | 507,679 72   |                |
| Overhead lines, . . . . .                                | 491,590 00   |                |
| Underground conduits, . . . . .                          | 418,993 21   |                |
| Underground wires and cables, . . . . .                  | 319,132 42   |                |
| Transformers, . . . . .                                  | 115,115 64   |                |
| Meters, . . . . .  | 157,179 21   |                |
| Street lamps and fixtures, . . . . .                     | 47,486 84    |                |
|  | <hr/>        | 2,764,266 19   |
| Other assets:  |              |                |
| Unfinished construction, . . . . .                       | \$112,142 62 |                |
| Office building, . . . . .                               | 70,970 94    |                |
| Other permanent structures, . . . . .                    | 85,873 01    |                |
| Cash, . . . . .  | 133,534 05   |                |
| Gas arc lamps, . . . . .                                 | 8,413 58     |                |
| Due for gas, . . . . .                                   | 108,203 27   |                |
| Due for electricity, . . . . .                           | 76,420 29    |                |
| Sundry accounts due the company, . . . . .               | 53,712 68    |                |
| Gas coal on hand, . . . . .                              | 101,380 36   |                |
| Coke on hand, . . . . .                                  | 90,492 24    |                |
| Tar and ammonia on hand, . . . . .                       | 6,783 08     |                |
| Enrichers on hand, . . . . .                             | 40,443 31    |                |
| Purifying materials on hand, . . . . .                   | 3,582 57     |                |
| Other gas materials on hand, . . . . .                   | 84,323 00    |                |
| Stoves on hand, . . . . .                                | 29,955 40    |                |
| Gas fixtures on hand, . . . . .                          | 8,747 03     |                |
| Gas tools and implements, . . . . .                      | 1,646 92     |                |
| Electric fuel on hand, . . . . .                         | 56,413 24    |                |
| Motors on hand, . . . . .                                | 10,173 90    |                |
| Electric fixtures and appliances on hand, . . . . .      | 12,514 93    |                |
| Other electric materials and supplies on hand, . . . . . | 54,123 26    |                |

Other assets — *Concluded.*

|   |             |                |
|---|-------------|----------------|
| Stable and garage equipment, . . . . .    | \$14,936 85 |                |
| Office furniture, . . . . .               | 21,010 99   |                |
| Prepaid insurance and interest, . . . . . | 66,854 72   |                |
| Investments (securities), . . . . .       | 100,101 00  |                |
| Suspense account, . . . . .               | 24,932 29   |                |
|   | <hr/>       | \$1,377,685 53 |
| Total assets, . . . . .                   |             | \$6,874,712 51 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$1,625,000 00 |
| Notes payable, . . . . .                                    | 805,000 00     |
| Unpaid bills, . . . . .                                     | 97,597 49      |
| Deposits by customers, . . . . .                            | 35,545 27      |
| Surplus invested in plant, . . . . .                        | 1,640,763 74   |
| Premium realized on stock issues, . . . . .                 | 1,494,106 25   |
| Depreciation reserve, . . . . .                             | 823,475 35     |
| Other reserves, . . . . .                                   | 92,146 09      |
| Amounts due from the company, not included above, . . . . . | 57,617 95      |
|   | <hr/>          |
| Total liabilities, . . . . .                                | \$6,671,252 14 |
| Profit and loss balance, . . . . .                          | 203,460 37     |
|   | <hr/>          |
| Total credits, . . . . .                                    | \$6,874,712 51 |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):          | DR.            | CR.            |
|------------------------------------|----------------|----------------|
| At works, . . . . .                | \$987,092 47   |                |
| For distribution, . . . . .        | 174,869 02     |                |
| management, . . . . .              | 51,766 05      |                |
| taxes, . . . . .                   | 97,281 79      |                |
| incidentals, . . . . .             | 31,890 03      |                |
|                                    | <hr/>          | \$1,342,899 36 |
| Operating expenses (electric):     |                |                |
| At station, . . . . .              | \$425,929 78   |                |
| For distribution, . . . . .        | 142,410 10     |                |
| management, . . . . .              | 40,603 58      |                |
| taxes, . . . . .                   | 105,903 56     |                |
| incidentals, . . . . .             | 32,877 97      |                |
|                                    | <hr/>          | 747,724 99     |
| Income from sale of gas, . . . . . |                | \$1,405,485 15 |
| residuals, . . . . .               |                | 117,513 61     |
| other sources (gas), . . . . .     |                | 7,215 25       |
| sale of electricity, . . . . .     |                | 1,046,054 16   |
| Balance to profit and loss:        |                |                |
| Gas, . . . . .                     | 187,314 65     |                |
| Electric, . . . . .                | 298,329 17     |                |
|                                    | <hr/>          | <hr/>          |
|                                    | \$2,576,268 17 | \$2,576,268 17 |

## PROFIT AND LOSS ACCOUNT.

|  | DR. | CR.          |
|--|-----|--------------|
| Balance June 30, 1920, . . . . .                     |     | \$226,927 22 |
| Balance of gas manufacturing account, . . . . .      |     | 187,314 65   |
| Balance of electric manufacturing account, . . . . . |     | 298,329 17   |

|                                  | DR.          | CR.          |
|----------------------------------|--------------|--------------|
| Interest received, . . . . .     |              | \$7,173 02   |
| Rents, . . . . .                 |              | 829 46       |
| Jobbing, . . . . .               |              | 363 15       |
| Other items of income, . . . . . |              | 2,866 26     |
| Interest paid, . . . . .         | \$49,205 71  |              |
| Dividends declared, . . . . .    | 325,000 00   |              |
| Depreciation reserves, . . . . . | 141,273 74   |              |
| Other items, . . . . .           | 4,863 11     |              |
| Balance June 30, 1921, . . . . . | 203,460 37   |              |
|                                  | <hr/>        | <hr/>        |
|                                  | \$723,802 93 | \$723,802 93 |

## MALDEN ELECTRIC COMPANY.

## ASSETS.

|  |             |                |
|--|-------------|----------------|
| Electric plant:  |             |                |
| Lands, . . . . .   | \$61,267 70 |                |
| Buildings, . . . . .                                     | 242,508 83  |                |
| Steam plant, . . . . .                                   | 254,598 76  |                |
| Electric plant, . . . . .                                | 164,892 32  |                |
| Substation equipment, . . . . .                          | 23,313 90   |                |
| Overhead lines, . . . . .                                | 534,341 81  |                |
| Underground conduits, . . . . .                          | 421,932 27  |                |
| Underground wires and cables, . . . . .                  | 272,281 30  |                |
| Transformers, . . . . .                                  | 144,953 09  |                |
| Meters, . . . . .  | 250,094 94  |                |
| Street lamps and fixtures, . . . . .                     | 33,489 65   |                |
|  | <hr/>       | \$2,403,674 57 |
| Other assets:  |             |                |
| Office building, . . . . .                               | \$13,895 76 |                |
| Unfinished construction, . . . . .                       | 289,117 76  |                |
| Cash, . . . . .  | 145,775 99  |                |
| Notes receivable, . . . . .                              | 13,194 87   |                |
| Due for electricity, . . . . .                           | 104,537 04  |                |
| Sundry accounts due the company, . . . . .               | 53,525 67   |                |
| Electric fuel on hand, . . . . .                         | 5,679 99    |                |
| Motors on hand, . . . . .                                | 2,207 14    |                |
| Electric tools and implements, . . . . .                 | 8,826 59    |                |
| Other electric materials and supplies on hand, . . . . . | 122,530 62  |                |
| Stable and garage equipment, . . . . .                   | 31,986 16   |                |
| Office furniture, . . . . .                              | 8,685 09    |                |
| Suspense accounts, . . . . .                             | 33,482 21   |                |
| Investments (securities), . . . . .                      | 30,600 00   |                |
| Investments (real estate), . . . . .                     | 6,781 97    |                |
|  | <hr/>       | \$70,826 86    |
| Total assets, . . . . .                                  |             | <hr/>          |
|  |             | \$3,274,501 43 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                | \$1,068,000 00 |
| Coupon notes, . . . . .                 | 600,000 00     |
| Other notes payable, . . . . .          | 400,000 00     |
| Unpaid bills, . . . . .                 | 65,115 38      |
| Deposits by customers, . . . . .        | 34,831 40      |
| Interest accrued but not due, . . . . . | 14,882 85      |

|   |                |
|---|----------------|
| Premium realized on stock issues, . . . . .                 | \$388,850 00   |
| Depreciation reserve, . . . . .                             | 238,606 39     |
| Other reserves, . . . . .                                   | 188,442 92     |
| Amounts due from the company, not included above, . . . . . | 31,243 56      |
| <hr/>   |                |
| Total liabilities, . . . . .                                | \$3,029,972 50 |
| Profit and loss balance, . . . . .                          | 244,528 93     |
| <hr/>   |                |
| Total credits, . . . . .                                    | \$3,274,501 43 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.            | Cr.            |
|--|----------------|----------------|
| At station, . . . . .                      | \$125,394 94   |                |
| For current bought, . . . . .              | 413,227 28     |                |
| distribution, . . . . .                    | 184,911 39     |                |
| management, . . . . .                      | 59,893 02      |                |
| taxes, . . . . .                           | 92,440 35      |                |
| incidentals, . . . . .                     | 17,499 88      |                |
|  | <hr/>          |                |
|  | \$893,366 86   |                |
| Income from sale of electricity, . . . . . |                | \$1,204,064 66 |
| other sources, . . . . .                   |                | 8,118 93       |
| Balance to profit and loss, . . . . .      | 318,816 73     |                |
|  | <hr/>          | <hr/>          |
|  | \$1,212,183 59 | \$1,212,183 59 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$224,912 07 |
| Balance of manufacturing account, . . . . . |              | 318,816 73   |
| Interest received, . . . . .                |              | 5,244 51     |
| Rents, . . . . .                            |              | 3,222 23     |
| Jobbing, . . . . .                          |              | 3,989 46     |
| Transfer from bad debt reserve, . . . . .   |              | 3,208 71     |
| Other items of income, . . . . .            |              | 8,660 43     |
| Interest paid, . . . . .                    | \$64,664 03  |              |
| Dividends declared, . . . . .               | 128,160 00   |              |
| Depreciation reserve, . . . . .             | 130,592 64   |              |
| Other items, . . . . .                      | 108 54       |              |
| Balance June 30, 1921, . . . . .            | 244,528 93   |              |
|   | <hr/>        | <hr/>        |
|   | \$568,054 14 | \$568,054 14 |

## MALDEN AND MELROSE GAS LIGHT COMPANY.

## ASSETS.

|                                    |                |
|------------------------------------|----------------|
| Gas plant:                         |                |
| Lands, . . . . .                   | \$240,400 22   |
| Buildings, . . . . .               | 390,663 17     |
| Machinery and equipment, . . . . . | 1,131,387 10   |
| Holders, . . . . .                 | 58,181 44      |
| Mains, . . . . .                   | 1,119,509 43   |
| Services, . . . . .                | 141,617 76     |
| Meters, . . . . .                  | 427,009 66     |
|                                    | <hr/>          |
|                                    | \$3,508,768 78 |

## Other assets:

|  |              |
|--|--------------|
| Unfinished construction, . . . . .         | \$77,834 32  |
| Cash, . . . . .                            | 135,455 51   |
| Due for gas, . . . . .                     | 85,850 28    |
| Sundry accounts due the company, . . . . . | 135,853 71   |
| Ammoniacal liquor, . . . . .               | 647 12       |
| Gas coal on hand, . . . . .                | 62,779 78    |
| Coke on hand, . . . . .                    | 7,548 99     |
| Tar on hand, . . . . .                     | 17,463 63    |
| Enrichers on hand, . . . . .               | 19,492 81    |
| Purifying materials on hand, . . . . .     | 1,554 43     |
| Other gas materials on hand, . . . . .     | 70,065 84    |
| Stoves on hand, . . . . .                  | 7,588 10     |
| Gas tools and implements, . . . . .        | 18,491 53    |
| Stable and garage equipment, . . . . .     | 30,357 65    |
| Office furniture, . . . . .                | 15,307 16    |
| Prepaid accounts, . . . . .                | 21,796 92    |
| Investments (securities), . . . . .        | 42,900 00    |
| Suspense accounts, . . . . .               | 29,682 10    |
|  | <hr/>        |
|  | \$780,669 88 |

Total assets, . . . . . \$4,289,438 66

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$2,085,500 00 |
| Coupon notes, . . . . .                                     | 725,000 00     |
| Other notes payable, . . . . .                              | 665,000 00     |
| Unpaid bills, . . . . .                                     | 82,944 18      |
| Deposits by customers, . . . . .                            | 29,708 15      |
| Interest accrued but not due, . . . . .                     | 24,402 21      |
| Premium realized on stock issues, . . . . .                 | 450,237 37     |
| Depreciation reserve, . . . . .                             | 70,362 47      |
| Other reserves, . . . . .                                   | 54,371 75      |
| Amounts due from the company, not included above, . . . . . | 26,827 28      |

Total liabilities, . . . . . \$4,214,353 41

Profit and loss balance, . . . . . 75,085 25

Total credits, . . . . . \$4,289,438 66

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.            | Cr.            |
|---------------------------------------|----------------|----------------|
| At works, . . . . .                   | \$989,227 61   |                |
| For gas bought, . . . . .             | 539 30         |                |
| distribution, . . . . .               | 159,228 80     |                |
| management, . . . . .                 | 52,428 94      |                |
| taxes, . . . . .                      | 115,991 61     |                |
| incidentals, . . . . .                | 19,720 36      |                |
|                                       | <hr/>          |                |
|                                       | \$1,337,136 62 |                |
| Income from sale of gas, . . . . .    |                | \$1,603,151 69 |
| residuals, . . . . .                  |                | 56,360 20      |
| other sources, . . . . .              |                | 565 00         |
| Balance to profit and loss, . . . . . | 322,940 27     |                |
|                                       | <hr/>          | <hr/>          |
|                                       | \$1,660,076 89 | \$1,660,076 89 |



## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$59,215 38  |
| Balance of manufacturing account, . . . . . |              | 322,940 27   |
| Interest received, . . . . .                |              | 3,531 50     |
| Rents, . . . . .                            |              | 388 11       |
| Transfer from bad debt reserve, . . . . .   |              | 2,905 84     |
| Other items of income, . . . . .            |              | 3,061 19     |
| Interest paid, . . . . .                    | \$90,389 29  |              |
| Dividends declared, . . . . .               | 145,985 00   |              |
| Depreciation reserve, . . . . .             | 62,431 02    |              |
| Other items, . . . . .                      | 18,151 73    |              |
| Balance June 30, 1921, . . . . .            | 75,085 25    |              |
|   | <hr/>        | <hr/>        |
|   | \$392,042 29 | \$392,042 29 |

## MANCHESTER ELECTRIC COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:                                    |             |              |
| Lands and buildings, . . . . .                     | \$14,793 76 |              |
| Electric plant, . . . . .                          | 8,390 00    |              |
| Underground conduits, wires and cables, . . . . .  | 155,094 79  |              |
| Transformers, . . . . .                            | 8,319 67    |              |
| Meters, . . . . .                                  | 8,161 95    |              |
| Street lamps and fixtures, . . . . .               | 37,765 40   |              |
|  | <hr/>       | \$232,525 57 |
| Other assets:                                      |             |              |
| Cash, . . . . .                                    | \$8,616 68  |              |
| Due for electricity, . . . . .                     | 5,500 64    |              |
| Sundry accounts due the company, . . . . .         | 1,524 00    |              |
| Electric materials and supplies on hand, . . . . . | 2,012 83    |              |
| Stable and garage equipment, . . . . .             | 278 60      |              |
| Prepaid insurance, . . . . .                       | 35 00       |              |
| Investments (securities), . . . . .                | 19,542 50   |              |
|  | <hr/>       | 37,510 25    |
| Total assets, . . . . .                            |             | <hr/>        |
|  |             | \$270,035 82 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$205,800 00 |
| Unpaid bills, . . . . .                                     | 1,364 26     |
| Deposits by customers, . . . . .                            | 15 00        |
| Depreciation reserve, . . . . .                             | 47,678 49    |
| Amounts due from the company, not included above, . . . . . | 3,749 94     |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$258,607 69 |
| Profit and loss balance, . . . . .                          | 11,428 13    |
|   | <hr/>        |
| Total credits, . . . . .                                    | \$270,035 82 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses:                        |             |             |
| At station, . . . . .                      | \$75 00     |             |
| For current bought, . . . . .              | 13,907 17   |             |
| distribution, . . . . .                    | 2,681 34    |             |
| management, . . . . .                      | 8,896 22    |             |
| taxes, . . . . .                           | 4,753 08    |             |
| incidentals, . . . . .                     | 302 74      |             |
|  | <hr/>       |             |
|  | \$30,645 55 |             |
| Income from sale of electricity, . . . . . |             | \$51,614 06 |
| Balance to profit and loss, . . . . .      | 20,968 51   |             |
|  | <hr/>       | <hr/>       |
|  | \$51,614 06 | \$51,614 06 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$7,818 62  |
| Balance of manufacturing account, . . . . . |             | 20,968 51   |
| Interest received, . . . . .                |             | 1,048 30    |
| Jobbing, . . . . .                          |             | 1,777 23    |
| Dividends declared, . . . . .               | \$12,348 00 |             |
| Depreciation reserve, . . . . .             | 7,836 53    |             |
| Balance June 30, 1921, . . . . .            | 11,428 13   |             |
|   | <hr/>       | <hr/>       |
|   | \$31,612 66 | \$31,612 66 |

## MARION.

(See SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.)

## MARLBOROUGH ELECTRIC COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:  |             |              |
| Lands and buildings, . . . . .                           | \$34,495 29 |              |
| Steam plant, . . . . .                                   | 51,987 56   |              |
| Electric plant, . . . . .                                | 89,533 59   |              |
| Overhead lines, . . . . .                                | 378,894 45  |              |
| Transformers, . . . . .                                  | 36,554 73   |              |
| Meters, . . . . .  | 42,015 24   |              |
|  | <hr/>       | \$633,480 86 |
| Other assets:  |             |              |
| Unfinished construction, . . . . .                       | \$220 51    |              |
| Cash, . . . . .  | 25,908 54   |              |
| Due for electricity, . . . . .                           | 26,535 95   |              |
| Sundry accounts due the company, . . . . .               | 57,458 51   |              |
| Electric fuel on hand, . . . . .                         | 6,187 17    |              |
| Electric tools and implements, . . . . .                 | 1,509 79    |              |
| Other electric materials and supplies on hand, . . . . . | 14,168 53   |              |
| Stable and garage equipment, . . . . .                   | 1,759 87    |              |

Other assets — *Concluded.*

|                                      |            |              |
|--------------------------------------|------------|--------------|
| Office furniture, . . . . .          | \$6,368 22 |              |
| Reserve funds, . . . . .             | 13,139 07  |              |
| Prepaid accounts, . . . . .          | 4,320 75   |              |
| Investments (real estate), . . . . . | 5,522 47   |              |
|                                      | <hr/>      | \$163,099 38 |
| Total assets, . . . . .              |            | \$796,580 24 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$361,700 00 |
| Notes payable, . . . . .                                    | 248,600 00   |
| Unpaid bills, . . . . .                                     | 11,816 54    |
| Deposits by customers, . . . . .                            | 7,376 81     |
| Unpaid dividends, . . . . .                                 | 9,042 50     |
| Interest accrued but not due, . . . . .                     | 2,678 66     |
| Premium realized on stock issues, . . . . .                 | 97,020 00    |
| Reserves, . . . . .   | 2,000 00     |
| Amounts due from the company, not included above, . . . . . | 11,948 65    |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$752,183 16 |
| Profit and loss balance, . . . . .                          | 44,397 08    |
|   | <hr/>        |
| Total credits, . . . . .                                    | \$796,580 24 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.          | CR.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$14,872 45  |              |
| For current bought, . . . . .              | 64,374 65    |              |
| distribution, . . . . .                    | 23,150 65    |              |
| management, . . . . .                      | 11,321 05    |              |
| taxes, . . . . .                           | 32,091 19    |              |
| incidentals, . . . . .                     | 2,292 85     |              |
|  | <hr/>        |              |
|  | \$148,102 84 |              |
| Income from sale of electricity, . . . . . |              | \$231,130 39 |
| other sources, . . . . .                   |              | 986 31       |
| Balance to profit and loss, . . . . .      | 84,013 86    |              |
|  | <hr/>        |              |
|  | \$232,116 70 | \$232,116 70 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$44,330 81  |
| Balance of manufacturing account, . . . . . |              | 84,013 86    |
| Interest received, . . . . .                |              | 820 36       |
| Rents, . . . . .                            |              | 902 72       |
| Jobbing, . . . . .                          |              | 1,054 43     |
| Transfer from reserve, . . . . .            |              | 3,617 00     |
| Interest paid, . . . . .                    | \$21,415 27  |              |
| Dividends declared, . . . . .               | 37,978 50    |              |
| Depreciation, . . . . .                     | 14,000 00    |              |
| Reserves, . . . . .                         | 2,686 66     |              |
| Other items, . . . . .                      | 14,261 67    |              |
| Balance June 30, 1921, . . . . .            | 44,397 08    |              |
|   | <hr/>        |              |
|   | \$134,739 18 | \$134,739 18 |

## MARLBOROUGH-HUDSON GAS COMPANY.

## ASSETS.

## Gas plant:

|                                    |             |
|------------------------------------|-------------|
| Lands and buildings, . . . . .     | \$27,732 16 |
| Machinery and equipment, . . . . . | 71,927 50   |
| Mains, . . . . .                   | 221,809 19  |
| Services, . . . . .                | 63,069 75   |
| Meters, . . . . .                  | 41,858 80   |

---

\$426,397 40

## Other assets:

|  |             |
|--|-------------|
| Other permanent structures, . . . . .      | \$10,587 95 |
| Cash, . . . . .                            | 8,218 11    |
| Construction expense, . . . . .            | 17,191 24   |
| Gas arc lamps, . . . . .                   | 95 37       |
| Due for gas, . . . . .                     | 25,670 17   |
| Sundry accounts due the company, . . . . . | 8,474 03    |
| Gas coal on hand, . . . . .                | 211 87      |
| Other gas materials on hand, . . . . .     | 10,801 33   |
| Stoves, . . . . .                          | 14,302 75   |
| Gas tools and implements, . . . . .        | 3,845 09    |
| Stable and garage equipment, . . . . .     | 610 65      |
| Office furniture, . . . . .                | 3,336 02    |
| Prepaid items, . . . . .                   | 3,728 03    |
| Property suspense, . . . . .               | 25,675 97   |

---

132,748 58

---

Total assets, . . . . . \$559,145 98

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$270,000 00 |
| Notes payable, . . . . .                                    | 243,000 00   |
| Unpaid bills, . . . . .                                     | 5,934 00     |
| Deposits by customers, . . . . .                            | 6,279 87     |
| Unpaid dividends, . . . . .                                 | 5,400 00     |
| Interest accrued but not due, . . . . .                     | 1,356 44     |
| Reserves, . . . . .   | 900 00       |
| Amounts due from the company, not included above, . . . . . | 6,595 95     |

---

Total liabilities, . . . . . \$539,466 26

---

Profit and loss balance, . . . . . 19,679 72

---

Total credits, . . . . . \$559,145 98

## MANUFACTURING ACCOUNT.

## Operating expenses:

|                           |            |
|---------------------------|------------|
| At works, . . . . .       | \$4,876 03 |
| For gas bought, . . . . . | 70,911 49  |
| distribution, . . . . .   | 12,541 90  |
| management, . . . . .     | 7,248 26   |
| taxes, . . . . .          | 18,270 72  |
| incidentals, . . . . .    | 1,298 61   |

---

\$115,147 01

---

Income from sale of gas, . . . . . \$152,093 00

---

    other sources, . . . . . 1,728 34

---

Balance to profit and loss, . . . . . 38,674 33

---

\$153,821 34      \$153,821 34

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$21,414 65 |
| Balance of manufacturing account, . . . . . |             | 38,674 33   |
| Interest received, . . . . .                |             | 880 56      |
| Rents, . . . . .                            |             | 15 00       |
| Jobbing, . . . . .                          |             | 1,031 17    |
| Other items of income, . . . . .            |             | 1,000 00    |
| Interest paid, . . . . .                    | \$21,345 58 |             |
| Dividends declared, . . . . .               | 21,600 00   |             |
| Other items, . . . . .                      | 390 41      |             |
| Balance June 30, 1921, . . . . .            | 19,679 72   |             |
|   | <hr/>       | <hr/>       |
|   | \$63,015 71 | \$63,015 71 |

## MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

## MILFORD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Electric plant:  |            |              |
| Lands, . . . . .   | \$3,176 53 |              |
| Buildings, . . . . .                                     | 3,618 02   |              |
| Transformer station equipment, . . . . .                 | 19,880 44  |              |
| Electric plant, . . . . .                                | 64 68      |              |
| Overhead lines, . . . . .                                | 131,274 28 |              |
| Transformers, . . . . .                                  | 17,745 74  |              |
| Meters, . . . . .  | 22,693 96  |              |
| Street lamps and fixtures, . . . . .                     | 10,092 15  |              |
|  | <hr/>      | \$208,545 80 |
| Other assets:  |            |              |
| Cash, . . . . .  | \$2,521 31 |              |
| Due for electricity, . . . . .                           | 9,008 98   |              |
| Sundry accounts due the company, . . . . .               | 11,273 37  |              |
| Motors on hand, . . . . .                                | 79 64      |              |
| Electric tools and implements, . . . . .                 | 634 86     |              |
| Other electric materials and supplies on hand, . . . . . | 8,677 05   |              |
| Stable and garage equipment, . . . . .                   | 1,808 18   |              |
| Office furniture, . . . . .                              | 803 00     |              |
| Note discount, . . . . .                                 | 1,725 32   |              |
|  | <hr/>      | 36,531 71    |
| Total assets, . . . . .                                  |            | \$245,077 51 |

## LIABILITIES.

|                          |              |
|--------------------------|--------------|
| Capital stock, . . . . . | \$132,500 00 |
| Bonds issued, . . . . .  | 40,000 00    |
| Notes payable, . . . . . | 41,800 00    |
| Unpaid bills, . . . . .  | 1,856 49     |

|   |                     |
|---|---------------------|
| Deposits by customers, . . . . .        | \$9,331 33          |
| Interest accrued but not due, . . . . . | 166 75              |
| Depreciation reserve, . . . . .         | 8,694 29            |
| Total liabilities, . . . . .            | <u>\$234,348 86</u> |
| Profit and loss balance, . . . . .      | 10,728 65           |
| Total credits, . . . . .                | <u>\$245,077 51</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.                 | CR.                 |
|--|---------------------|---------------------|
| At station, . . . . .                      | \$352 10            |                     |
| For current bought, . . . . .              | 42,838 93           |                     |
| distribution, . . . . .                    | 11,038 67           |                     |
| management, . . . . .                      | 11,993 40           |                     |
| taxes, . . . . .                           | 7,360 41            |                     |
| incidentals, . . . . .                     | 1,131 25            |                     |
|  | <u>\$74,714 76</u>  |                     |
| Income from sale of electricity, . . . . . |                     | \$118,720 43        |
| other sources, . . . . .                   |                     | 3,797 35            |
| Balance to profit and loss, . . . . .      | 47,803 02           |                     |
|  | <u>\$122,517 78</u> | <u>\$122,517 78</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            |                    | \$10,128 44        |
| Balance of manufacturing account, . . . . . |                    | 47,803 02          |
| Interest received, . . . . .                |                    | 456 35             |
| Jobbing, . . . . .                          |                    | 1,408 07           |
| Other items of income, . . . . .            |                    | 68 40              |
| Interest paid, . . . . .                    | \$4,461 41         |                    |
| Dividends declared, . . . . .               | 31,800 00          |                    |
| Depreciation reserve, . . . . .             | 8,915 29           |                    |
| Note discount, . . . . .                    | 3,708 68           |                    |
| Other items, . . . . .                      | 250 25             |                    |
| Balance June 30, 1921, . . . . .            | 10,728 65          |                    |
|   | <u>\$59,864 28</u> | <u>\$59,864 28</u> |

## MILFORD GAS LIGHT COMPANY.

## ASSETS.

|                                    |                     |
|------------------------------------|---------------------|
| Gas plant:                         |                     |
| Lands, . . . . .                   | \$4,040 16          |
| Buildings, . . . . .               | 12,281 81           |
| Machinery and equipment, . . . . . | 21,666 07           |
| Holders, . . . . .                 | 10,060 57           |
| Mains, . . . . .                   | 55,658 91           |
| Services, . . . . .                | 5,345 81            |
| Meters, . . . . .                  | 9,002 30            |
|                                    | <u>\$118,055 63</u> |

## Other assets:

|  |            |                     |
|--|------------|---------------------|
| Unfinished construction, . . . . .         | \$4,353 90 |                     |
| Cash, . . . . .                            | 2,607 23   |                     |
| Due for gas, . . . . .                     | 4,409 89   |                     |
| Sundry accounts due the company, . . . . . | 2,040 45   |                     |
| Gas coal on hand, . . . . .                | 5,413 72   |                     |
| Coke on hand, . . . . .                    | 4,527 00   |                     |
| Tar on hand, . . . . .                     | 517 37     |                     |
| Other gas materials on hand, . . . . .     | 5,027 16   |                     |
| Gas tools and implements, . . . . .        | 158 48     |                     |
| Office furniture, . . . . .                | 830 68     |                     |
| Note discount prepaid, . . . . .           | 2,411 45   |                     |
|  |            | <u>\$32,297 33</u>  |
| Total assets, . . . . .                    |            | \$150,352 96        |
| Profit and loss balance, . . . . .         |            | 175 60              |
|  |            | <u>\$150,528 56</u> |
| Total debits, . . . . .                    |            | \$150,528 56        |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$72,300 00         |
| Notes payable, . . . . .                                    | 62,500 00           |
| Unpaid bills, . . . . .                                     | 3,406 30            |
| Deposits by customers, . . . . .                            | 2,735 15            |
| Depreciation reserve, . . . . .                             | 1,163 65            |
| Amounts due from the company, not included above, . . . . . | 8,423 46            |
|   | <u>\$150,528 56</u> |
| Total liabilities, . . . . .                                | \$150,528 56        |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| At works, . . . . .                   | \$40,441 23        |                    |
| For distribution, . . . . .           | 2,609 05           |                    |
| management, . . . . .                 | 6,891 68           |                    |
| taxes, . . . . .                      | 2,857 85           |                    |
| incidentals, . . . . .                | 1,368 31           |                    |
|                                       | <u>\$54,168 12</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$49,020 46        |
| residuals, . . . . .                  |                    | 13,403 52          |
| other sources, . . . . .              |                    | 260 00             |
| Balance to profit and loss, . . . . . | 8,515 86           |                    |
|                                       | <u>\$62,683 98</u> | <u>\$62,683 98</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .            | \$2,225 14        |                   |
| Balance of manufacturing account, . . . . . |                   | \$8,515 86        |
| Interest received, . . . . .                |                   | 67 19             |
| Jobbing, . . . . .                          |                   | 718 15            |
| Other items of income, . . . . .            |                   | 171 70            |
| Interest paid, . . . . .                    | 4,946 16          |                   |
| Depreciation reserve, . . . . .             | 1,563 65          |                   |
| Note discount, . . . . .                    | 913 55            |                   |
| Balance June 30, 1921, . . . . .            |                   | 175 60            |
|   | <u>\$9,648 50</u> | <u>\$9,648 50</u> |

## MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

## ASSETS.

|  |            |                   |
|--|------------|-------------------|
| Electric plant:  |            |                   |
| Lands, . . . . .   | \$4,531 10 |                   |
| Buildings, . . . . .                                     | 3,654 09   |                   |
| Steam plant, . . . . .                                   | 1,171 53   |                   |
| Electric plant, . . . . .                                | 3,200 30   |                   |
| Overhead lines, . . . . .                                | 16,257 09  |                   |
| Transformers, . . . . .                                  | 3,810 51   |                   |
| Meters, . . . . .  | 4,288 25   |                   |
| Street lamps and fixtures, . . . . .                     | 839 20     |                   |
|  | <hr/>      | \$37,752 07       |
| Other assets:  |            |                   |
| Cash, . . . . .  | \$4,626 00 |                   |
| Due for electricity, . . . . .                           | 890 34     |                   |
| Sundry accounts due the company, . . . . .               | 15 69      |                   |
| Electric tools and implements, . . . . .                 | 110 84     |                   |
| Other electric materials and supplies on hand, . . . . . | 89 44      |                   |
| Office furniture, . . . . .                              | 14 00      |                   |
| Investments (real estate), . . . . .                     | 500 00     |                   |
| Note discount, . . . . .                                 | 420 00     |                   |
|  | <hr/>      | 6,666 31          |
| Total assets, . . . . .                                  |            | <hr/> \$44,418 38 |

## LIABILITIES.

|                                    |             |
|------------------------------------|-------------|
| Capital stock, . . . . .           | \$15,000 00 |
| Bonds issued, . . . . .            | 12,000 00   |
| Notes payable, . . . . .           | 12,000 00   |
| Unpaid bills, . . . . .            | 840 13      |
| Deposits by customers, . . . . .   | 60 00       |
| Depreciation reserve, . . . . .    | 1,822 04    |
|                                    | <hr/>       |
| Total liabilities, . . . . .       | \$41,722 17 |
| Profit and loss balance, . . . . . | 2,696 21    |
|                                    | <hr/>       |
| Total credits, . . . . .           | \$44,418 38 |

## MANUFACTURING ACCOUNT.

|  |            |             |             |
|--|------------|-------------|-------------|
| Operating expenses:                        |            | DR.         | CR.         |
| For current bought, . . . . .              | \$3,480 00 |             |             |
| distribution, . . . . .                    | 1,651 89   |             |             |
| management, . . . . .                      | 1,204 10   |             |             |
| taxes, . . . . .                           | 817 43     |             |             |
| incidentals, . . . . .                     | 132 12     |             |             |
|  | <hr/>      | \$7,285 54  |             |
| Income from sale of electricity, . . . . . |            |             | \$12,442 19 |
| Balance to profit and loss, . . . . .      |            | 5,156 65    |             |
|  |            | <hr/>       | <hr/>       |
|  |            | \$12,442 19 | \$12,442 19 |



## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .            |            | \$2,371 60 |
| Balance of manufacturing account, . . . . . |            | 5,156 65   |
| Interest received, . . . . .                |            | 70 90      |
| Rents, . . . . .                            |            | 109 00     |
| Other items of income, . . . . .            |            | 75         |
| Interest paid, . . . . .                    | \$1,562 50 |            |
| Dividends declared, . . . . .               | 1,350 00   |            |
| Depreciation reserve, . . . . .             | 1,828 54   |            |
| Note discount, . . . . .                    | 180 00     |            |
| Other items, . . . . .                      | 91 65      |            |
| Balance June 30, 1921, . . . . .            | 2,696 21   |            |
|   | <hr/>      | <hr/>      |
|   | \$7,708 90 | \$7,708 90 |

## NANTUCKET.

(See CITIZENS' GAS, ELECTRIC AND POWER COMPANY.)

## NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

## ASSETS.

## Gas plant:

|   |              |                |
|---|--------------|----------------|
| Lands and buildings, . . . . .              | \$418,655 51 |                |
| Machinery, equipment and holders, . . . . . | 870,406 30   |                |
| Mains, . . . . .                            | 619,826 08   |                |
| Services, . . . . .                         | 200,585 90   |                |
| Meters, . . . . .                           | 201,901 46   |                |
|   | <hr/>        | \$2,311,375 25 |

## Electric plant:

|   |              |              |
|---|--------------|--------------|
| Lands, . . . . .                        | \$448,642 63 |              |
| Buildings, . . . . .                    | 573,113 46   |              |
| Steam plant, . . . . .                  | 1,718,956 75 |              |
| Electric plant, . . . . .               | 519,689 03   |              |
| Overhead lines, . . . . .               | 980,695 69   |              |
| Underground conduits, . . . . .         | 386,967 87   |              |
| Underground wires and cables, . . . . . | 727,850 84   |              |
| Transformers, . . . . .                 | 332,564 64   |              |
| Meters, . . . . .                       | 130,036 35   |              |
| Street lamps and fixtures, . . . . .    | 19,791 61    |              |
|   | <hr/>        | 5,838,308 87 |

## Other assets:

|                                       |                |  |
|---------------------------------------|----------------|--|
| Unfinished construction, . . . . .    | \$1,780,565 41 |  |
| Office building, . . . . .            | 205,024 26     |  |
| Other permanent structures, . . . . . | 315,179 15     |  |
| Cash, . . . . .                       | 165,922 14     |  |
| Notes receivable, . . . . .           | 4,717 32       |  |
| Due for gas, . . . . .                | 42,740 13      |  |
| Due for electricity, . . . . .        | 126,568 36     |  |

Other assets — *Concluded.*

|  |                 |
|--|-----------------|
| Sundry accounts due the company, . . . . .               | \$90,571 14     |
| Gas coal on hand, . . . . .                              | 59,087 70       |
| Tar on hand, . . . . .                                   | 16,168 91       |
| Enrichers on hand, . . . . .                             | 40,385 97       |
| Purifying materials on hand, . . . . .                   | 4,054 00        |
| Other gas materials on hand, . . . . .                   | 50,834 00       |
| Gas and electric appliances, . . . . .                   | 67,759 60       |
| Gas tools and implements, . . . . .                      | 6,305 56        |
| Electric fuel on hand, . . . . .                         | 87,493 12       |
| Motors on hand, . . . . .                                | 25,660 86       |
| Electric tools and implements, . . . . .                 | 16,399 07       |
| Other electric materials and supplies on hand, . . . . . | 150,871 71      |
| Stable and garage equipment, . . . . .                   | 46,077 96       |
| Office furniture, . . . . .                              | 6,215 91        |
| Deferred bond expense, . . . . .                         | 41,868 29       |
| Investments (securities), . . . . .                      | 280,681 25      |
|  | <hr/>           |
|  | \$3,631,151 82  |
| Total assets, . . . . .                                  | \$11,780,835 94 |

## LIABILITIES.

|   |                 |
|---|-----------------|
| Capital stock, . . . . .                                    | \$2,862,000 00  |
| Subscriptions to capital stock, . . . . .                   | 219,145 00      |
| Bonds issued, . . . . .                                     | 2,862,000 00    |
| Notes payable, . . . . .                                    | 2,804,000 00    |
| Unpaid bills, . . . . .                                     | 118,099 24      |
| Deposits by customers, . . . . .                            | 51,528 10       |
| Unpaid dividends, . . . . .                                 | 85,860 58       |
| Interest due but not paid, . . . . .                        | 10,406 00       |
| Interest accrued but not due, . . . . .                     | 16,197 73       |
| Premium realized on stock issues, . . . . .                 | 1,592,845 95    |
| Depreciation reserve, . . . . .                             | 639,477 17      |
| Amounts due from the company, not included above, . . . . . | 94,486 65       |
|   | <hr/>           |
| Total liabilities, . . . . .                                | \$11,356,046 42 |
| Profit and loss balance, . . . . .                          | 424,789 52      |
|   | <hr/>           |
| Total credits, . . . . .                                    | \$11,780,835 94 |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):      | Dr.            | Cr. |
|--------------------------------|----------------|-----|
| At works, . . . . .            | \$718,379 41   |     |
| For distribution, . . . . .    | 134,718 99     |     |
| management, . . . . .          | 35,107 24      |     |
| taxes, . . . . .               | 59,440 57      |     |
| incidentals, . . . . .         | 14,975 08      |     |
|                                | <hr/>          |     |
|                                | \$962,621 29   |     |
| Operating expenses (electric): |                |     |
| At station, . . . . .          | \$1,050,390 66 |     |
| For distribution, . . . . .    | 103,269 79     |     |
| management, . . . . .          | 130,231 65     |     |
| taxes, . . . . .               | 198,996 72     |     |
| incidentals, . . . . .         | 21,688 15      |     |
|                                | <hr/>          |     |
|                                | 1,504,576 97   |     |

|                                     | DR.            | CR.            |
|-------------------------------------|----------------|----------------|
| Income from sale of gas, . . . . .  |                | \$1,169,799 27 |
| residuals, . . . . .                |                | 37,984 43      |
| sale of electricity, . . . . .      |                | 1,953,056 62   |
| other sources (electric), . . . . . |                | 603 84         |
| Balance to profit and loss:         |                |                |
| Gas, . . . . .                      | \$245,162 41   |                |
| Electric, . . . . .                 | 449,083 49     |                |
|                                     | <hr/>          | <hr/>          |
|                                     | \$3,161,444 16 | \$3,161,444 16 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.            | CR.            |
|--|----------------|----------------|
| Balance June 30, 1920, . . . . .                     |                | \$431,023 75   |
| Balance of gas manufacturing account, . . . . .      |                | 245,162 41     |
| Balance of electric manufacturing account, . . . . . |                | 449,083 49     |
| Interest received, . . . . .                         |                | 36,921 04      |
| Rents, . . . . .                                     |                | 9,476 86       |
| Jobbing, . . . . .                                   |                | 44,544 65      |
| Transfer from pension reserve, . . . . .             |                | 6,344 65       |
| Other items of income, . . . . .                     |                | 4,046 60       |
| Interest paid, . . . . .                             | \$285,131 94   |                |
| Dividends declared, . . . . .                        | 342,198 00     |                |
| Depreciation, . . . . .                              | 150,000 00     |                |
| Other items, . . . . .                               | 24,483 99      |                |
| Balance June 30, 1921, . . . . .                     | 424,789 52     |                |
|  | <hr/>          | <hr/>          |
|  | \$1,226,603 45 | \$1,226,603 45 |

## NEWBURYPORT GAS AND ELECTRIC COMPANY.

## ASSETS.

|   |              |              |
|---|--------------|--------------|
| Gas plant:  |              |              |
| Lands and buildings, . . . . .                    | \$3,960 31   |              |
| Machinery and equipment, . . . . .                | 133,086 26   |              |
| Mains, . . . . .                                  | 75,741 72    |              |
| Services, . . . . .                               | 5,594 21     |              |
| Meters, . . . . .                                 | 16,765 03    |              |
|   | <hr/>        | \$235,147 53 |
| Electric plant:                                   |              |              |
| Lands and buildings, . . . . .                    | \$258,429 14 |              |
| Steam plant, . . . . .                            | 245,926 25   |              |
| Electric plant, . . . . .                         | 303,489 76   |              |
| Substation, . . . . .                             | 41,713 84    |              |
| Overhead lines, lamps and fixtures, . . . . .     | 295,206 94   |              |
| Underground conduits, wires and cables, . . . . . | 3,706 13     |              |
| Transformers, . . . . .                           | 38,343 48    |              |
| Meters, . . . . .                                 | 20,785 91    |              |
| Street lamps and fixtures, . . . . .              | 2,675 59     |              |
|   | <hr/>        | 1,210,277 04 |
| Other assets:                                     |              |              |
| Cash, . . . . .                                   | \$57,743 62  |              |
| Notes receivable, . . . . .                       | 9,169 59     |              |
| Due for gas, . . . . .                            | 4,523 82     |              |
| Due for electricity, . . . . .                    | 17,124 41    |              |
| Sundry accounts due the company, . . . . .        | 3,771 85     |              |
| Gas coal on hand, . . . . .                       | 28,395 21    |              |

Other assets — *Concluded.*

|  |            |                     |
|--|------------|---------------------|
| Coke on hand, . . . . .                                  | \$1,992 74 |                     |
| Tar on hand, . . . . .                                   | 1,420 33   |                     |
| Other gas materials on hand, . . . . .                   | 3,155 85   |                     |
| Gas fixtures on hand, . . . . .                          | 1,726 30   |                     |
| Gas meters on hand, . . . . .                            | 715 99     |                     |
| Electric fuel on hand, . . . . .                         | 50,210 53  |                     |
| Electric fixtures on hand, . . . . .                     | 3,326 96   |                     |
| Other electric materials and supplies on hand, . . . . . | 35,134 44  |                     |
| Stable and garage equipment, . . . . .                   | 5,726 50   |                     |
| Office furniture, . . . . .                              | 6,810 88   |                     |
| Insurance, . . . . .                                     | 17,057 10  |                     |
| Investments (securities), . . . . .                      | 97,890 00  |                     |
| Investments (real estate), . . . . .                     | 52,400 15  |                     |
|  |            | <u>\$398,296 27</u> |
| Total assets, . . . . .                                  |            | \$1,843,720 84      |

## LIABILITIES.

|   |                       |
|---|-----------------------|
| Capital stock, . . . . .                                    | \$855,000 00          |
| Bonds issued, . . . . .                                     | 650,000 00            |
| Notes payable, . . . . .                                    | 227,000 00            |
| Unpaid bills, . . . . .                                     | 12,019 87             |
| Deposits by customers, . . . . .                            | 2,934 57              |
| Interest accrued but not due, . . . . .                     | 20,123 92             |
| Premium realized on stock issues, . . . . .                 | 23,203 75             |
| Depreciation reserve, . . . . .                             | 10,000 00             |
| Other reserves, . . . . .                                   | 10,790 00             |
| Amounts due from the company, not included above, . . . . . | 14,766 08             |
| Total liabilities, . . . . .                                | <u>\$1,825,838 19</u> |
| Profit and loss balance, . . . . .                          | 17,882 65             |
| Total credits, . . . . .                                    | \$1,843,720 84        |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):           | Dr.                 | Cr.                 |
|-------------------------------------|---------------------|---------------------|
| At works, . . . . .                 | \$91,453 12         |                     |
| For distribution, . . . . .         | 8,265 81            |                     |
| management, . . . . .               | 8,949 56            |                     |
| taxes, . . . . .                    | 4,782 08            |                     |
| incidentals, . . . . .              | 3,463 45            |                     |
|                                     | <u></u>             | \$116,914 02        |
| Operating expenses (electric):      |                     |                     |
| At station, . . . . .               | \$163,856 76        |                     |
| For distribution, . . . . .         | 15,356 95           |                     |
| management, . . . . .               | 19,193 85           |                     |
| taxes, . . . . .                    | 17,774 41           |                     |
| incidentals, . . . . .              | 6,838 49            |                     |
|                                     | <u></u>             | 223,020 46          |
| Income from sale of gas, . . . . .  |                     | \$104,967 62        |
| residuals, . . . . .                |                     | 21,626 44           |
| sale of electricity, . . . . .      |                     | 324,713 39          |
| other sources (electric), . . . . . |                     | 4,709 20            |
| Balance to profit and loss:         |                     |                     |
| Gas, . . . . .                      | 9,680 04            |                     |
| Electric, . . . . .                 | 106,402 13          |                     |
|                                     | <u>\$456,016 65</u> | <u>\$456,016 65</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                 | CR.                 |
|---|---------------------|---------------------|
| Balance June 30, 1920, . . . . .                          |                     | \$15,791 64         |
| Balance of gas manufacturing account, . . . . .           |                     | 9,680 04            |
| Balance of electric manufacturing account, . . . . .      |                     | 106,402 13          |
| Interest received, . . . . .                              |                     | 5,496 98            |
| Rents, . . . . .  |                     | 1,124 10            |
| Interest paid, . . . . .                                  | \$68,178 94         |                     |
| Depreciation, . . . . .                                   | 12,202 23           |                     |
| Reserve for reduction in coal costs (electric), . . . . . | 10,000 00           |                     |
| Other items, . . . . .                                    | 30,231 07           |                     |
| Balance June 30, 1921, . . . . .                          | 17,882 65           |                     |
|   | <u>\$138,494 89</u> | <u>\$138,494 89</u> |

## NEW ENGLAND POWER COMPANY.

## ASSETS.

## Electric plant:

|   |                        |  |
|---|------------------------|--|
| Lands, flowage rights, etc., . . . . .  | \$4,656,300 52         |  |
| Buildings, . . . . .                    | 1,371,980 59           |  |
| Reservoirs, dams and canals, . . . . .  | 3,381,675 27           |  |
| Steam plant, . . . . .                  | 663,980 27             |  |
| Electric plant, . . . . .               | 2,409,527 83           |  |
| Hydraulic plant equipment, . . . . .    | 364,762 84             |  |
| Overhead lines, . . . . .               | 2,495,857 02           |  |
| Auxiliary equipment, . . . . .          | 189,502 32             |  |
| Underground wires and cables, . . . . . | 30,240 56              |  |
| Transformers and meters, . . . . .      | 354,972 09             |  |
|   | <u>\$15,918,799 31</u> |  |

## Other assets:

|  |                     |                 |
|--|---------------------|-----------------|
| Unfinished construction, . . . . .                       | \$471,148 61        |                 |
| Cash, . . . . .  | 1,125,137 86        |                 |
| Due for electricity, . . . . .                           | 287,938 39          |                 |
| Sundry accounts due the company, . . . . .               | 924,249 84          |                 |
| Electric fuel on hand, . . . . .                         | 164,791 90          |                 |
| Other electric materials and supplies on hand, . . . . . | 33,905 86           |                 |
| Prepaid accounts, . . . . .                              | 19,682 33           |                 |
| Suspense accounts, . . . . .                             | 292,770 14          |                 |
| Investments (bonds and mortgages), . . . . .             | 15,500 00           |                 |
|  | <u>3,335,124 93</u> |                 |
| Total assets, . . . . .                                  |                     | \$19,253,924 24 |

## LIABILITIES.

|   |                 |                 |
|---|-----------------|-----------------|
| Capital stock (common), . . . . .                           | \$3,800,000 00  |                 |
| Capital stock (preferred), . . . . .                        | 4,813,200 00    |                 |
| Bonds issued, . . . . .                                     | 8,582,000 00    |                 |
| Notes payable, . . . . .                                    | 1,600 00        |                 |
| Unpaid bills, . . . . .                                     | 135,098 71      |                 |
| Depreciation reserve, . . . . .                             | 1,104,537 49    |                 |
| Other reserves, . . . . .                                   | 344,662 51      |                 |
| Amounts due from the company, not included above, . . . . . | 340,370 61      |                 |
| Total liabilities, . . . . .                                | \$19,121,469 32 |                 |
| Profit and loss balance, . . . . .                          | 132,454 92      |                 |
| Total credits, . . . . .                                    |                 | \$19,253,924 24 |

## MANUFACTURING ACCOUNT.

|  | Dr.            | Cr.            |
|--|----------------|----------------|
| Operating expenses:                    |                |                |
| At station, . . .                      | \$746,366 21   |                |
| For current bought, . . .              | 1,789,891 31   |                |
| distribution, . . .                    | 77,493 48      |                |
| management, . . .                      | 102,643 12     |                |
| taxes, . . .                           | 250,950 00     |                |
| incidentals, . . .                     | 53,119 91      |                |
|  | <hr/>          |                |
|  | \$3,020,464 03 |                |
| Income from sale of electricity, . . . |                | \$4,323,820 31 |
| other sources, . . .                   |                | 21,994 15      |
| Balance to profit and loss, . . .      | 1,325,350 43   |                |
|  | <hr/>          | <hr/>          |
|  | \$4,345,814 46 | \$4,345,814 46 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.            | Cr.            |
|---|----------------|----------------|
| Balance June 30, 1920, . . .            |                | \$93,603 18    |
| Balance of manufacturing account, . . . |                | 1,325,350 43   |
| Interest received, . . .                |                | 42,741 02      |
| Other items of income, . . .            |                | 4,470 31       |
| Interest paid, . . .                    | \$386,882 37   |                |
| Dividends declared, . . .               | 627,468 67     |                |
| Depreciation reserve, . . .             | 317,893 82     |                |
| Other items, . . .                      | 1,465 16       |                |
| Balance June 30, 1921, . . .            | 132,454 92     |                |
|   | <hr/>          | <hr/>          |
|   | \$1,466,164 94 | \$1,466,164 94 |

## NEWTON AND WATERTOWN GAS LIGHT COMPANY.

## ASSETS.

|   |             |                |
|---|-------------|----------------|
| Gas plant:                              |             |                |
| Lands and buildings, . . .              | \$98,726 95 |                |
| Machinery and equipment, . . .          | 152,928 99  |                |
| Purchase of gas department, Waltham Gas |             |                |
| Light Company, . . .                    | 486,469 48  |                |
| Mains, . . .                            | 781,708 94  |                |
| Services, . . .                         | 73,526 43   |                |
| Meters, . . .                           | 163,653 62  |                |
|   | <hr/>       | \$1,757,014 41 |
| Other assets:                           |             |                |
| Cash, . . .                             | \$46,905 19 |                |
| Due for gas, . . .                      | 78,685 11   |                |
| Sundry accounts due the company, . . .  | 20,418 13   |                |
| Coal on hand, . . .                     | 3,470 80    |                |
| Enrichers on hand, . . .                | 2,262 88    |                |
| Gas on hand, . . .                      | 909 90      |                |
| Other gas materials on hand, . . .      | 90,094 16   |                |
| Stoves and appliances, . . .            | 8,790 19    |                |
| Stable and garage equipment, . . .      | 16,492 21   |                |
| Office furniture, . . .                 | 4,662 38    |                |
| Suspense accounts, . . .                | 15,293 70   |                |
|   | <hr/>       | 287,984 65     |
| Total assets, . . .                     |             | <hr/>          |
|   |             | \$2,044,999 06 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$560,000 00   |
| Notes payable, . . . . .                                    | 614,285 90     |
| Unpaid bills, . . . . .                                     | 210,398 67     |
| Deposits by customers, . . . . .                            | 5,473 35       |
| Unpaid dividends, . . . . .                                 | 72 00          |
| Premium realized on stock issues, . . . . .                 | 130,000 00     |
| Depreciation reserve, . . . . .                             | 30,000 00      |
| Other reserves, . . . . .                                   | 30,134 36      |
| Amounts due from the company, not included above, . . . . . | 18,484 53      |
| <hr/>   |                |
| Total liabilities, . . . . .                                | \$1,598,848 81 |
| Profit and loss balance, . . . . .                          | 446,150 25     |
| <hr/>   |                |
| Total credits, . . . . .                                    | \$2,044,999 06 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | DR.            | CR.            |
|---------------------------------------|----------------|----------------|
| At works, . . . . .                   | \$28,554 30    |                |
| For gas bought, . . . . .             | 823,454 69     |                |
| distribution, . . . . .               | 142,211 73     |                |
| management, . . . . .                 | 73,000 50      |                |
| taxes, . . . . .                      | 60,815 00      |                |
| incidentals, . . . . .                | 22,002 35      |                |
|                                       | <hr/>          |                |
|                                       | \$1,150,038 57 |                |
| Income from sale of gas, . . . . .    |                | \$1,178,695 39 |
| other sources, . . . . .              |                | 14,228 74      |
| Balance to profit and loss, . . . . . | 42,885 56      |                |
|                                       | <hr/>          | <hr/>          |
|                                       | \$1,192,924 13 | \$1,192,924 13 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$467,292 43 |
| Balance of manufacturing account, . . . . . |              | 42,885 56    |
| Interest received, . . . . .                |              | 1,757 84     |
| Rents, . . . . .                            |              | 4,915 52     |
| Jobbing, . . . . .                          |              | 15,248 50    |
| Other items of income, . . . . .            |              | 468 77       |
| Interest paid, . . . . .                    | \$44,000 62  |              |
| Dividends declared, . . . . .               | 39,200 00    |              |
| Other items, . . . . .                      | 3,217 75     |              |
| Balance June 30, 1921, . . . . .            | 446,150 25   |              |
|   | <hr/>        | <hr/>        |
|   | \$532,568 62 | \$532,568 62 |

## NORTH ADAMS GAS LIGHT COMPANY.

## ASSETS.

## Gas plant:

|                                    |             |
|------------------------------------|-------------|
| Lands, . . . . .                   | \$13,850 26 |
| Buildings, . . . . .               | 31,229 25   |
| Machinery and equipment, . . . . . | 51,027 25   |
| Holders, . . . . .                 | 36,789 52   |
| Mains, . . . . .                   | 69,319 23   |
| Services, . . . . .                | 28,252 93   |
| Meters, . . . . .                  | 43,053 01   |

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\$273,521 45

## Electric plant:

|   |             |
|---|-------------|
| Lands, . . . . .                        | \$15,296 28 |
| Buildings, . . . . .                    | 110,672 25  |
| Reservoirs, dams and canals, . . . . .  | 15,000 00   |
| Steam plant, . . . . .                  | 200,909 43  |
| Electric plant, . . . . .               | 50,064 73   |
| Overhead lines, . . . . .               | 97,765 40   |
| Underground conduits, . . . . .         | 694 36      |
| Underground wires and cables, . . . . . | 49 25       |
| Transformers, . . . . .                 | 32,336 36   |
| Meters, . . . . .                       | 31,400 71   |
| Street lamps and fixtures, . . . . .    | 9,653 57    |

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563,842 34

## Other assets:

|  |              |
|--|--------------|
| Unfinished construction, . . . . .                       | \$275,164 17 |
| Cash, . . . . .  | 15,753 61    |
| Due for gas, . . . . .                                   | 15,855 43    |
| Due for electricity, . . . . .                           | 22,598 93    |
| Sundry accounts due the company, . . . . .               | 22,294 22    |
| Gas coal on hand, . . . . .                              | 7,701 82     |
| Tar on hand, . . . . .                                   | 1,981 50     |
| Enrichers on hand, . . . . .                             | 7,232 06     |
| Other gas materials on hand, . . . . .                   | 22,857 50    |
| Tools and implements, . . . . .                          | 4,538 18     |
| Electric fuel on hand, . . . . .                         | 26,531 24    |
| Other electric materials and supplies on hand, . . . . . | 27,300 02    |
| Stable and garage equipment, . . . . .                   | 2,488 18     |
| Office furniture, . . . . .                              | 3,121 00     |
| Suspense account, . . . . .                              | 4,046 17     |
| Investments (real estate), . . . . .                     | 6,500 00     |
| Investments (securities), . . . . .                      | 2,500 00     |
| Note discount, . . . . .                                 | 54,083 89    |

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522,547 92

|                                    |                |
|------------------------------------|----------------|
| Total assets, . . . . .            | \$1,359,911 71 |
| Profit and loss balance, . . . . . | 2,016 13       |
| Total debits, . . . . .            | \$1,361,927 84 |

## LIABILITIES.

|                          |              |
|--------------------------|--------------|
| Capital stock, . . . . . | \$400,000 00 |
| Notes payable, . . . . . | 669,000 00   |
| Unpaid bills, . . . . .  | 25,080 78    |



|   |                |
|---|----------------|
| Deposits by customers, . . . . .                            | \$9,044 85     |
| Premium realized on stock issues, . . . . .                 | 90,000 00      |
| Amounts due from the company, not included above, . . . . . | 168,802 21     |
| Total liabilities, . . . . .                                | \$1,361,927 84 |

## MANUFACTURING ACCOUNT.

|                                     | Dr.                 | Cr.                 |
|-------------------------------------|---------------------|---------------------|
| Operating expenses (gas):           |                     |                     |
| At works, . . . . .                 | \$160,192 93        |                     |
| For distribution, . . . . .         | 19,613 47           |                     |
| management, . . . . .               | 18,882 80           |                     |
| taxes, . . . . .                    | 11,833 98           |                     |
| incidentals, . . . . .              | 6,613 50            |                     |
|                                     | <u>\$217,136 68</u> |                     |
| Operating expenses (electric):      |                     |                     |
| At station, . . . . .               | \$153,300 46        |                     |
| For distribution, . . . . .         | 21,313 32           |                     |
| management, . . . . .               | 21,186 34           |                     |
| taxes, . . . . .                    | 17,716 03           |                     |
| incidentals, . . . . .              | 6,805 00            |                     |
|                                     | <u>220,321 15</u>   |                     |
| Income from sale of gas, . . . . .  |                     | \$245,334 53        |
| residuals, . . . . .                |                     | 2,641 00            |
| sale of electricity, . . . . .      |                     | 256,018 74          |
| other sources (electric), . . . . . |                     | 32 28               |
| Balance to profit and loss:         |                     |                     |
| Gas, . . . . .                      | 30,838 85           |                     |
| Electric, . . . . .                 | 35,729 87           |                     |
|                                     | <u>\$504,026 55</u> | <u>\$504,026 55</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Balance June 30, 1920, . . . . .                     |                    | \$3,635 08         |
| Balance of gas manufacturing account, . . . . .      |                    | 30,838 85          |
| Balance of electric manufacturing account, . . . . . |                    | 35,729 87          |
| Interest received, . . . . .                         |                    | 402 29             |
| Rents, . . . . .                                     |                    | 637 00             |
| Jobbing, . . . . .                                   |                    | 708 53             |
| Other items of income, . . . . .                     |                    | 359 93             |
| Interest paid, . . . . .                             | \$55,954 67        |                    |
| Dividends declared, . . . . .                        | 8,000 00           |                    |
| Depreciation, . . . . .                              | 2,749 61           |                    |
| Note discount, . . . . .                             | 6,528 61           |                    |
| Other items, . . . . .                               | 1,094 79           |                    |
| Balance June 30, 1921, . . . . .                     |                    | 2,016 13           |
|  | <u>\$74,327 68</u> | <u>\$74,327 68</u> |

## NORTHAMPTON ELECTRIC LIGHTING COMPANY.

## ASSETS.

|                        |            |
|------------------------|------------|
| Electric plant:        |            |
| Lands, . . . . .       | \$4,648 30 |
| Buildings, . . . . .   | 33,759 00  |
| Steam plant, . . . . . | 9,598 44   |

Electric plant — *Concluded.*

|   |             |
|---|-------------|
| Electric plant, . . . . .               | \$10,247 99 |
| Overhead lines, . . . . .               | 167,456 05  |
| Underground conduits, . . . . .         | 3,977 84    |
| Underground wires and cables, . . . . . | 3,824 66    |
| Transformers, . . . . .                 | 29,484 29   |
| Meters, . . . . .                       | 29,102 86   |
| Street lamps and fixtures, . . . . .    | 7,607 46    |

---

\$299,706 89

## Other assets:

|  |             |
|--|-------------|
| Unfinished construction, . . . . .                       | \$50,590 91 |
| Cash, . . . . .  | 332 88      |
| Due for electricity, . . . . .                           | 15,020 22   |
| Sundry accounts due the company, . . . . .               | 3,694 89    |
| Electric tools and implements, . . . . .                 | 1,180 54    |
| Other electric materials and supplies on hand, . . . . . | 12,337 79   |
| Stable and garage equipment, . . . . .                   | 2,859 55    |
| Office furniture, . . . . .                              | 1,813 68    |
| Note discount, . . . . .                                 | 4,424 14    |

---

92,254 60

---

Total assets, . . . . . \$391,961 49

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$117,400 00 |
| Bonds issued, . . . . .                                     | 78,000 00    |
| Notes payable, . . . . .                                    | 105,000 00   |
| Unpaid bills, . . . . .                                     | 5,010 09     |
| Deposits by customers, . . . . .                            | 5,601 50     |
| Depreciation reserve, . . . . .                             | 11,000 97    |
| Amounts due from the company, not included above, . . . . . | 24,817 30    |

---

Total liabilities, . . . . . \$346,829 86

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Profit and loss balance, . . . . . 45,131 63

---

Total credits, . . . . . \$391,961 49

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.          | CR.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$7,201 53   |              |
| For current bought, . . . . .              | 40,450 41    |              |
| distribution, . . . . .                    | 14,003 57    |              |
| management, . . . . .                      | 26,895 05    |              |
| taxes, . . . . .                           | 14,705 01    |              |
| incidentals, . . . . .                     | 3,494 08     |              |
|  | <hr/>        |              |
|  | \$106,749 65 |              |
| Income from sale of electricity, . . . . . |              | \$190,477 85 |
| Balance to profit and loss, . . . . .      | 83,728 20    |              |
|  | <hr/>        |              |
|  | \$190,477 85 | \$190,477 85 |

## PROFIT AND LOSS ACCOUNT.

|   | DR. | CR.         |
|---|-----|-------------|
| Balance June 30, 1920, . . . . .            |     | \$39,343 56 |
| Balance of manufacturing account, . . . . . |     | 83,728 20   |
| Interest received, . . . . .                |     | 262 90      |
| Rents, . . . . .                            |     | 1,800 00    |

|                                  | Dr.          | Cr.          |
|----------------------------------|--------------|--------------|
| Jobbing, . . . . .               |              | \$2,549 09   |
| Other items of income, . . . . . |              | 453 09       |
| Interest paid, . . . . .         | \$12,260 23  |              |
| Dividends declared, . . . . .    | 56,352 00    |              |
| Depreciation reserve, . . . . .  | 12,057 12    |              |
| Note discount, . . . . .         | 2,335 86     |              |
| Balance June 30, 1921, . . . . . | 45,131 63    |              |
|                                  | <hr/>        | <hr/>        |
|                                  | \$128,136 84 | \$128,136 84 |

## NORTHAMPTON GAS LIGHT COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:                                 |             |              |
| Lands, . . . . .                           | \$21,094 53 |              |
| Buildings, . . . . .                       | 32,585 64   |              |
| Machinery and equipment, . . . . .         | 73,362 65   |              |
| Holder, . . . . .                          | 35,566 00   |              |
| Mains, . . . . .                           | 87,029 78   |              |
| Services, . . . . .                        | 8,939 23    |              |
| Meters, . . . . .                          | 26,106 00   |              |
|  | <hr/>       | \$284,683 83 |
| Other assets:                              |             |              |
| Unfinished construction, . . . . .         | \$14,053 60 |              |
| Gas arc lamps, . . . . .                   | 143 60      |              |
| Cash, . . . . .                            | 6,642 10    |              |
| Due for gas, . . . . .                     | 11,291 91   |              |
| Sundry accounts due the company, . . . . . | 10,145 51   |              |
| Gas coal on hand, . . . . .                | 13,917 77   |              |
| Tar on hand, . . . . .                     | 449 37      |              |
| Enrichers on hand, . . . . .               | 3,965 94    |              |
| Other gas materials on hand, . . . . .     | 15,492 94   |              |
| Gas tools and implements, . . . . .        | 1,387 53    |              |
| Stable and garage equipment, . . . . .     | 2,699 16    |              |
| Office furniture, . . . . .                | 1,099 56    |              |
| Investments (real estate), . . . . .       | 4,944 56    |              |
| Note discount, . . . . .                   | 8,734 49    |              |
|  | <hr/>       | 94,968 04    |
| Total assets, . . . . .                    |             | \$379,651 87 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$155,675 00 |
| Notes payable, . . . . .                                    | 99,400 00    |
| Unpaid bills, . . . . .                                     | 13,750 62    |
| Deposits by customers, . . . . .                            | 3,787 50     |
| Premium realized on stock issues, . . . . .                 | 21,751 25    |
| Depreciation reserve, . . . . .                             | 13,538 32    |
| Amounts due from the company, not included above, . . . . . | 34,730 70    |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$342,633 39 |
| Profit and loss balance, . . . . .                          | 37,018 48    |
|   | <hr/>        |
| Total credits, . . . . .                                    | \$379,651 87 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$104,594 32 |              |
| For distribution, . . . . .           | 10,010 91    |              |
| management, . . . . .                 | 16,981 00    |              |
| taxes, . . . . .                      | 7,446 52     |              |
| incidentals, . . . . .                | 3,831 93     |              |
|                                       | <hr/>        |              |
|                                       | \$142,864 68 |              |
| Income from sale of gas, . . . . .    |              | \$182,752 33 |
| residuals, . . . . .                  |              | 6,710 74     |
| other sources, . . . . .              |              | 220 00       |
| Balance to profit and loss, . . . . . | 46,818 39    |              |
|                                       | <hr/>        | <hr/>        |
|                                       | \$189,683 07 | \$189,683 07 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$25,826 43 |
| Balance of manufacturing account, . . . . . |             | 46,818 39   |
| Interest received, . . . . .                |             | 227 20      |
| Rents, . . . . .                            |             | 1,348 00    |
| Jobbing, . . . . .                          |             | 6,180 60    |
| Other items of income, . . . . .            |             | 1,160 84    |
| Interest paid, . . . . .                    | \$8,019 01  |             |
| Dividends declared, . . . . .               | 23,351 25   |             |
| Depreciation reserve, . . . . .             | 12,173 00   |             |
| Other items, . . . . .                      | 999 72      |             |
| Balance June 30, 1921, . . . . .            | 37,018 48   |             |
|   | <hr/>       | <hr/>       |
|   | \$81,561 46 | \$81,561 46 |

## NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:                                 |             |              |
| Lands and buildings, . . . . .             | \$29,658 43 |              |
| Machinery and equipment, . . . . .         | 25,887 69   |              |
| Mains, . . . . .                           | 26,680 89   |              |
| Services, . . . . .                        | 3,469 38    |              |
| Meters, . . . . .                          | 11,941 19   |              |
|  | <hr/>       | \$97,637 58  |
| Other assets:                              |             |              |
| Cash, . . . . .                            | \$305 19    |              |
| Due for gas, . . . . .                     | 7,100 87    |              |
| Sundry accounts due the company, . . . . . | 1,068 85    |              |
| Gas coal on hand, . . . . .                | 5,691 84    |              |
| Coke on hand, . . . . .                    | 4,176 00    |              |
| Tar on hand, . . . . .                     | 1,101 00    |              |
| Purifying materials on hand, . . . . .     | 370 00      |              |
| Other gas materials on hand, . . . . .     | 2,473 94    |              |
| Stoves on hand, . . . . .                  | 23 00       |              |
| Office furniture, . . . . .                | 669 13      |              |
|  | <hr/>       | 22,979 82    |
| Total assets, . . . . .                    |             | <hr/>        |
|  |             | \$120,617 40 |

## LIABILITIES.

|                                    |              |
|------------------------------------|--------------|
| Capital stock, . . . . .           | \$68,100 00  |
| Notes payable, . . . . .           | 5,000 00     |
| Unpaid bills, . . . . .            | 9,052 57     |
| Deposits by customers, . . . . .   | 499 00       |
| Total liabilities, . . . . .       | \$82,651 57  |
| Profit and loss balance, . . . . . | 37,965 83    |
| Total credits, . . . . .           | \$120,617 40 |

## MANUFACTURING ACCOUNT.

|                                       | DR.          | CR.          |
|---------------------------------------|--------------|--------------|
| Operating expenses:                   |              |              |
| At works, . . . . .                   | \$102,340 40 |              |
| For distribution, . . . . .           | 6,467 98     |              |
| management, . . . . .                 | 4,978 24     |              |
| taxes, . . . . .                      | 3,817 07     |              |
| incidentals, . . . . .                | 710 41       |              |
|                                       | \$118,314 10 |              |
| Income from sale of gas, . . . . .    |              | \$79,372 94  |
| residuals, . . . . .                  |              | 19,814 41    |
| Balance to profit and loss, . . . . . |              | 19,126 75    |
|                                       | \$118,314 10 | \$118,314 10 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$57,170 17 |
| Balance of manufacturing account, . . . . . | \$19,126 75 |             |
| Interest received, . . . . .                |             | 204 69      |
| Rents, . . . . .                            |             | 33 00       |
| Jobbing, . . . . .                          |             | 311 33      |
| Other items of income, . . . . .            |             | 79 48       |
| Other items, . . . . .                      | 706 09      |             |
| Balance June 30, 1921, . . . . .            | 37,965 83   |             |
|   | \$57,798 67 | \$57,798 67 |

## NORTON POWER AND ELECTRIC COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Electric plant:                            |             |
| Lands and buildings, . . . . .             | \$428 85    |
| Electric plant, . . . . .                  | 8,561 73    |
| Overhead lines, . . . . .                  | 16,487 16   |
| Transformers, . . . . .                    | 1,295 80    |
| Meters, . . . . .                          | 2,515 16    |
|  | \$29,288 70 |
| Other assets:                              |             |
| Unfinished construction, . . . . .         | \$630 48    |
| Cash, . . . . .                            | 1,732 09    |
| Due for electricity, . . . . .             | 654 87      |
| Sundry accounts due the company, . . . . . | 316 89      |
| Motors and lamps rented, . . . . .         | 441 06      |

Other assets — *Concluded.*

|  |         |             |
|--|---------|-------------|
| Electric tools and implements, . . . . .         | \$44 41 |             |
| Other electric materials and supplies on hand, . | 585 12  |             |
| Stable and garage equipment, . . . . .           | 839 36  |             |
| Office furniture, . . . . .                      | 287 50  |             |
| Reserve fund, . . . . .                          | 756 25  |             |
| Prepaid accounts, . . . . .                      | 79 89   |             |
|  |         | <hr/>       |
|  |         | \$6,367 92  |
|  |         | <hr/>       |
| Total assets, . . . . .                          |         | \$35,656 62 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$8,000 00  |
| Notes payable, . . . . .                                    | 13,000 00   |
| Unpaid bills, . . . . .                                     | 12,428 11   |
| Deposits by customers, . . . . .                            | 5 00        |
| Interest accrued but not due, . . . . .                     | 403 12      |
| Reserves, . . . . .   | 749 09      |
| Amounts due from the company, not included above, . . . . . | 373 11      |
|   | <hr/>       |
| Total liabilities, . . . . .                                | \$34,958 43 |
| Profit and loss balance, . . . . .                          | 698 19      |
|   | <hr/>       |
| Total credits, . . . . .                                    | \$35,656 62 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.        | Cr.        |
|--|------------|------------|
| For current bought, . . . . .              | \$3,046 18 |            |
| distribution, . . . . .                    | 1,344 71   |            |
| management, . . . . .                      | 1,938 97   |            |
| taxes, . . . . .                           | 298 15     |            |
| incidentals, . . . . .                     | 285 35     |            |
|  | <hr/>      |            |
|  | \$6,913 36 |            |
| Income from sale of electricity, . . . . . |            | \$9,116 89 |
| other sources, . . . . .                   |            | 63 09      |
| Balance to profit and loss, . . . . .      | 2,266 62   |            |
|  | <hr/>      | <hr/>      |
|  | \$9,179 98 | \$9,179 98 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .            |            | \$664 88   |
| Balance of manufacturing account, . . . . . |            | 2,266 62   |
| Interest received, . . . . .                |            | 55 62      |
| Jobbing, . . . . .                          |            | 65 79      |
| Transfer from reserves, . . . . .           |            | 75 61      |
| Other items of income, . . . . .            |            | 18 40      |
| Interest paid, . . . . .                    | \$918 60   |            |
| Dividends declared, . . . . .               | 640 00     |            |
| Depreciation, . . . . .                     | 351 89     |            |
| Reserves, . . . . .                         | 388 24     |            |
| Other items, . . . . .                      | 150 00     |            |
| Balance June 30, 1921, . . . . .            | 698 19     |            |
|   | <hr/>      | <hr/>      |
|   | \$3,146 92 | \$3,146 92 |

## NORWOOD GAS COMPANY.

## ASSETS.

## Gas plant:

|                                    |             |
|------------------------------------|-------------|
| Lands and buildings, . . . . .     | \$28,931 76 |
| Machinery and equipment, . . . . . | 46,200 00   |
| Mains, . . . . .                   | 91,384 96   |
| Services, . . . . .                | 33,909 39   |
| Meters, . . . . .                  | 13,805 27   |

---

\$214,231 38

## Other assets:

|  |            |
|--|------------|
| Unfinished construction, . . . . .         | \$6,590 83 |
| Gas arc lamps, . . . . .                   | 669 60     |
| Cash, . . . . .                            | 10,345 09  |
| Due for gas, . . . . .                     | 7,670 92   |
| Sundry accounts due the company, . . . . . | 8,169 86   |
| Gas coal on hand, . . . . .                | 29 00      |
| Coke on hand, . . . . .                    | 256 25     |
| Tar on hand, . . . . .                     | 418 62     |
| Enrichers on hand, . . . . .               | 291 83     |
| Other gas materials on hand, . . . . .     | 7,447 27   |
| Water heaters, . . . . .                   | 136 68     |
| Gas tools and implements, . . . . .        | 677 13     |
| Stable and garage equipment, . . . . .     | 800 00     |
| Office furniture, . . . . .                | 1,916 61   |
| Reserve fund, . . . . .                    | 4,735 27   |
| Prepaid accounts, . . . . .                | 656 41     |
| Suspense accounts, . . . . .               | 13,426 79  |

---

64,238 16

|                                    |              |
|------------------------------------|--------------|
| Total assets, . . . . .            | \$278,469 54 |
| Profit and loss balance, . . . . . | 11,224 44    |
| Total debits, . . . . .            | \$289,693 98 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$140,000 00 |
| Notes payable, . . . . .                                    | 131,000 00   |
| Unpaid bills, . . . . .                                     | 5,271 63     |
| Deposits by customers, . . . . .                            | 1,198 75     |
| Interest accrued but not due, . . . . .                     | 3,035 47     |
| Reserves, . . . . .   | 207 60       |
| Amounts due from the company, not included above, . . . . . | 8,980 53     |

---

Total liabilities, . . . . . \$289,693 98

## MANUFACTURING ACCOUNT.

## Operating expenses:

|                           |            |
|---------------------------|------------|
| At works, . . . . .       | \$1,674 07 |
| For gas bought, . . . . . | 40,516 41  |
| distribution, . . . . .   | 9,094 59   |
| management, . . . . .     | 7,536 64   |
| taxes, . . . . .          | 3,999 98   |
| incidentals, . . . . .    | 1,251 97   |

DR.

CR.

---

\$64,073 66

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Income from sale of gas, . . . . .    |                    | \$75,726 07        |
| residuals, . . . . .                  |                    | 1 184 52           |
| other sources (gas), . . . . .        |                    | 83 10              |
| Balance to profit and loss, . . . . . | \$11,550 99        |                    |
|                                       | <u>\$75,624 65</u> | <u>\$75,624 65</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            | \$8,648 38         |                    |
| Balance of manufacturing account, . . . . . |                    | \$11,550 99        |
| Interest received, . . . . .                |                    | 331 91             |
| Rents, . . . . .                            |                    | 538 00             |
| Jobbing, . . . . .                          |                    | 814 94             |
| Transfer from reserve, . . . . .            |                    | 1,313 19           |
| Interest paid, . . . . .                    | 13,152 71          |                    |
| Reserve, . . . . .                          | 1,099 75           |                    |
| Other items, . . . . .                      | 2,872 63           |                    |
| Balance June 30, 1921, . . . . .            |                    | 11,224 44          |
|   | <u>\$25,773 47</u> | <u>\$25,773 47</u> |

## OAK BLUFFS.

(See CAPE AND VINEYARD ELECTRIC COMPANY.)

## OLD COLONY GAS COMPANY.

## ASSETS.

|  |            |                       |
|--|------------|-----------------------|
| Gas plant:                                 |            |                       |
| Lands, . . . . .                           | \$8,212 01 |                       |
| Buildings, . . . . .                       | 143,492 42 |                       |
| Machinery and equipment, . . . . .         | 98,368 04  |                       |
| Holders, . . . . .                         | 140,315 08 |                       |
| Mains, . . . . .                           | 603,717 84 |                       |
| Services, . . . . .                        | 307,689 04 |                       |
| Meters, . . . . .                          | 68,473 58  |                       |
|  |            | <u>\$1,370,268 01</u> |
| Other assets:                              |            |                       |
| Unfinished construction, . . . . .         | \$5,500 64 |                       |
| Other permanent structures, . . . . .      | 1,554 00   |                       |
| Cash, . . . . .                            | 24,133 94  |                       |
| Due for gas, . . . . .                     | 18,244 72  |                       |
| Sundry accounts due the company, . . . . . | 13,770 12  |                       |
| Gas coal on hand, . . . . .                | 10,838 26  |                       |
| Coke on hand, . . . . .                    | 280 51     |                       |
| Enrichers on hand, . . . . .               | 4,100 63   |                       |
| Purifying materials on hand, . . . . .     | 1,401 89   |                       |
| Stoves and stock on hand, . . . . .        | 15,569 10  |                       |
| Gas fixtures on hand, . . . . .            | 3,200 49   |                       |
| Stable and garage equipment, . . . . .     | 5,646 79   |                       |
| Office furniture, . . . . .                | 9,158 42   |                       |
| Prepaid items, . . . . .                   | 5,014 11   |                       |
|  |            | <u>118,413 62</u>     |
| Total assets, . . . . .                    |            | <u>\$1,488,681 63</u> |

<sup>1</sup> Debit item.



## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock (common), . . . . .                           | \$354,500 00   |
| Capital stock (preferred), . . . . .                        | 354,500 00     |
| Bonds issued, . . . . .                                     | 338,000 00     |
| Notes payable, . . . . .                                    | 313,200 00     |
| Unpaid bills, . . . . .                                     | 6,943 14       |
| Deposits by customers, . . . . .                            | 13,288 56      |
| Interest accrued but not due, . . . . .                     | 6,328 33       |
| Depreciation reserve, . . . . .                             | 74,616 22      |
| Other reserves, . . . . .                                   | 1,789 78       |
| Amounts due from the company, not included above, . . . . . | 8,425 46       |
| Total liabilities, . . . . .                                | \$1,471,591 49 |
| Profit and loss balance, . . . . .                          | 17,090 14      |
| Total credits, . . . . .                                    | \$1,488,681 63 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$116,360 84 |              |
| For distribution, . . . . .           | 19,034 31    |              |
| management, . . . . .                 | 28,363 52    |              |
| taxes, . . . . .                      | 24,563 18    |              |
| incidentals, . . . . .                | 3,347 42     |              |
|                                       | \$191,669 27 |              |
| Income from sale of gas, . . . . .    |              | \$265,911 03 |
| residuals, . . . . .                  |              | 136 10       |
| other sources, . . . . .              |              | 1,255 48     |
| Balance to profit and loss, . . . . . | 75,633 34    |              |
|                                       | \$267,302 61 | \$267,302 61 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$15,156 09 |
| Balance of manufacturing account, . . . . . |             | 75,633 34   |
| Jobbing, . . . . .                          |             | 4,772 42    |
| Interest paid, . . . . .                    | \$36,605 71 |             |
| Depreciation reserve, . . . . .             | 40,866 00   |             |
| Other items, . . . . .                      | 1,000 00    |             |
| Balance June 30, 1921, . . . . .            | 17,090 14   |             |
|   | \$95,561 85 | \$95,561 85 |

## OTIS COMPANY.

(Ware.)

## MANUFACTURING ACCOUNT.

| Operating expenses:         | Dr.         | Cr. |
|-----------------------------|-------------|-----|
| At works, . . . . .         | \$43,144 13 |     |
| For distribution, . . . . . | 1,946 58    |     |
| management, . . . . .       | 935 75      |     |
| taxes, . . . . .            | 974 22      |     |
| incidentals, . . . . .      | 163 60      |     |
|                             | \$47,164 28 |     |

|                                    | DR.         | CR.         |
|------------------------------------|-------------|-------------|
| Income from sale of gas, . . . . . |             | \$28,025 88 |
| residuals, . . . . .               |             | 7,502 00    |
| Balance, . . . . .                 |             | 11,636 40   |
|                                    | <hr/>       | <hr/>       |
|                                    | \$47,164 28 | \$47,164 28 |

## PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Electric plant:                            |            |              |
| Electric plant, . . . . .                  | \$2,115 50 |              |
| Overhead lines, . . . . .                  | 95,642 50  |              |
| Transformers, . . . . .                    | 6,851 03   |              |
| Meters, . . . . .                          | 3,359 47   |              |
| Street lamps and fixtures, . . . . .       | 5,293 07   |              |
|  | <hr/>      | \$113,261 57 |
| Other assets:                              |            |              |
| Cash, . . . . .                            | \$41 54    |              |
| Notes receivable, . . . . .                | 1,000 00   |              |
| Due for electricity, . . . . .             | 2,574 37   |              |
| Sundry accounts due the company, . . . . . | 15,755 15  |              |
| Electric tools and implements, . . . . .   | 1,165 65   |              |
| Office furniture, . . . . .                | 100 00     |              |
| Insurance, . . . . .                       | 67 09      |              |
|  | <hr/>      | 20,703 80    |
| Total assets, . . . . .                    |            | \$133,965 37 |
| Profit and loss balance, . . . . .         |            | 16,120 42    |
|  |            | <hr/>        |
| Total debits, . . . . .                    |            | \$150,085 79 |

## LIABILITIES.

|   |              |
|---|--------------|
| Notes payable, . . . . .                                    | \$83,708 70  |
| Unpaid bills, . . . . .                                     | 53,636 66    |
| Deposits by customers, . . . . .                            | 99 00        |
| Interest accrued but not due, . . . . .                     | 12,041 43    |
| Amounts due from the company, not included above, . . . . . | 600 00       |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$150,085 79 |

## MANUFACTURING ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Operating expenses:                        |             |             |
| For current bought, . . . . .              | \$22,147 34 |             |
| distribution, . . . . .                    | 5,754 19    |             |
| management, . . . . .                      | 3,214 06    |             |
| taxes, . . . . .                           | 2,543 27    |             |
| incidentals, . . . . .                     | 872 32      |             |
|  | <hr/>       |             |
|  | \$34,531 18 |             |
| Income from sale of electricity, . . . . . |             | \$31,526 66 |
| Balance to profit and loss, . . . . .      |             | 3,004 52    |
|  | <hr/>       | <hr/>       |
|  | \$34,531 18 | \$34,531 18 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            | \$9,215 44         |                    |
| Balance of manufacturing account, . . . . . | 3,004 52           |                    |
| Interest received, . . . . .                |                    | \$62 26            |
| Interest paid, . . . . .                    | 3,657 04           |                    |
| Other items, . . . . .                      | 305 68             |                    |
| Balance June 30, 1921, . . . . .            |                    | 16,120 42          |
|   | <u>\$16,182 68</u> | <u>\$16,182 68</u> |

## PITTSFIELD COAL GAS COMPANY.

## ASSETS.

|  |             |                |
|--|-------------|----------------|
| Gas plant:                                 |             |                |
| Lands, . . . . .                           | \$18,704 40 |                |
| Buildings, . . . . .                       | 48,111 63   |                |
| Machinery and equipment, . . . . .         | 119,637 25  |                |
| Holders, . . . . .                         | 75,283 33   |                |
| Mains, . . . . .                           | 322,142 11  |                |
| Services, . . . . .                        | 133,465 69  |                |
| Meters, . . . . .                          | 104,572 25  |                |
|  |             | \$821,916 66   |
| Other assets:                              |             |                |
| Gas arc lamps, . . . . .                   | \$5,705 56  |                |
| Cash, . . . . .                            | 1,661 59    |                |
| Due for gas, . . . . .                     | 50,526 70   |                |
| Sundry accounts due the company, . . . . . | 29,797 38   |                |
| Gas coal on hand, . . . . .                | 51,271 24   |                |
| Coke on hand, . . . . .                    | 127 50      |                |
| Tar on hand, . . . . .                     | 3,666 47    |                |
| Enrichers on hand, . . . . .               | 88,292 17   |                |
| Purifying materials on hand, . . . . .     | 1,389 55    |                |
| Other gas materials on hand, . . . . .     | 20,928 06   |                |
| Stoves on hand, . . . . .                  | 17,330 03   |                |
| Gas fixtures on hand, . . . . .            | 18,922 34   |                |
| Gas tools and implements, . . . . .        | 4,550 73    |                |
| Stable and garage equipment, . . . . .     | 11,048 08   |                |
| Office furniture, . . . . .                | 1,146 88    |                |
| Prepaid insurance and interest, . . . . .  | 5,277 49    |                |
| Investments (real estate, etc.), . . . . . | 17,284 17   |                |
| Investments (securities), . . . . .        | 6,500 00    |                |
|  |             | 335,425 94     |
| Total assets, . . . . .                    |             | \$1,157,342 60 |

## LIABILITIES.

|                                    |                |
|------------------------------------|----------------|
| Capital stock, . . . . .           | \$600,000 00   |
| Notes payable, . . . . .           | 448,200 00     |
| Deposits by customers, . . . . .   | 8,756 75       |
| Depreciation reserve, . . . . .    | 16,940 46      |
| Other reserves, . . . . .          | 3,653 88       |
| Total liabilities, . . . . .       | \$1,077,551 09 |
| Profit and loss balance, . . . . . | 79,791 51      |
| Total credits, . . . . .           | \$1,157,342 60 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   |              | Dr.                 | Cr.                 |
|---------------------------------------|--------------|---------------------|---------------------|
| At works, . . . . .                   | \$308,102 46 |                     |                     |
| For distribution, . . . . .           | 37,303 72    |                     |                     |
| management, . . . . .                 | 41,231 95    |                     |                     |
| taxes, . . . . .                      | 25,414 38    |                     |                     |
| incidentals, . . . . .                | 5,308 75     |                     |                     |
|                                       |              | \$417,361 26        |                     |
| Income from sale of gas, . . . . .    |              |                     | \$526,747 73        |
| residuals, . . . . .                  |              |                     | 6,053 78            |
| Balance to profit and loss, . . . . . |              | 115,440 25          |                     |
|                                       |              | <u>\$532,801 51</u> | <u>\$532,801 51</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                 | Cr.                 |
|---|---------------------|---------------------|
| Balance June 30, 1920, . . . . .            |                     | \$58,046 09         |
| Balance of manufacturing account, . . . . . |                     | 115,440 25          |
| Interest received, . . . . .                |                     | 137 50              |
| Rents, . . . . .                            |                     | 722 00              |
| Interest paid, . . . . .                    | \$25,137 53         |                     |
| Dividends declared, . . . . .               | 48,000 00           |                     |
| Depreciation reserve, . . . . .             | 16,940 46           |                     |
| Loss on jobbing, . . . . .                  | 3,060 79            |                     |
| Other items, . . . . .                      | 1,415 55            |                     |
| Balance June 30, 1921, . . . . .            | 79,791 51           |                     |
|   | <u>\$174,345 84</u> | <u>\$174,345 84</u> |

## PITTSFIELD ELECTRIC COMPANY.

## ASSETS.

|   |              |                |
|---|--------------|----------------|
| Electric plant:                               |              |                |
| Lands, . . . . .                              | \$41,067 28  |                |
| Buildings, . . . . .                          | 209,524 71   |                |
| Steam plant, . . . . .                        | 469,029 50   |                |
| Electric plant, . . . . .                     | 127,443 19   |                |
| Steam-heating plant, . . . . .                | 36,407 86    |                |
| Overhead lines, . . . . .                     | 420,773 88   |                |
| Underground conduits, . . . . .               | 34,751 94    |                |
| Underground wires and cables, . . . . .       | 30,785 85    |                |
| Transformers, . . . . .                       | 113,626 42   |                |
| Meters, . . . . .                             | 90,318 20    |                |
| Street lamps and fixtures, . . . . .          | 30,355 58    |                |
|   |              | \$1,604,084 41 |
| Other assets:                                 |              |                |
| Unfinished construction, . . . . .            | \$314,736 94 |                |
| Cash, . . . . .                               | 59,951 71    |                |
| Notes receivable, . . . . .                   | 42,675 00    |                |
| Due for electricity and steam heat, . . . . . | 60,276 23    |                |
| Sundry accounts due the company, . . . . .    | 29,426 10    |                |
| Electric fuel on hand, . . . . .              | 80,520 78    |                |
| Motors on hand, . . . . .                     | 31,802 54    |                |

Other assets — *Concluded.*

|  |            |                |
|--|------------|----------------|
| Electric fixtures, . . . . .                             | \$7,395 43 |                |
| Electric tools and implements, . . . . .                 | 1,049 44   |                |
| Other electric materials and supplies on hand, . . . . . | 73,292 09  |                |
| Stable and garage equipment, . . . . .                   | 23,868 58  |                |
| Office furniture, . . . . .                              | 7,489 54   |                |
| Investments (securities), . . . . .                      | 2,500 00   |                |
|  |            | <hr/>          |
|  |            | \$734,984 38   |
| Total assets, . . . . .                                  |            | <hr/>          |
|  |            | \$2,339,068 79 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                    | \$625,000 00   |
| Capital stock subscribed, . . . . .         | 44,875 00      |
| Bonds issued, . . . . .                     | 625,000 00     |
| Notes payable, . . . . .                    | 434,700 00     |
| Unpaid bills, . . . . .                     | 27,204 82      |
| Deposits by customers, . . . . .            | 17,395 80      |
| Interest accrued but not due, . . . . .     | 16,217 97      |
| Premium realized on stock issues, . . . . . | 77,730 00      |
| Depreciation reserve, . . . . .             | 430,945 20     |
|   | <hr/>          |
| Total liabilities, . . . . .                | \$2,299,068 79 |
| Profit and loss balance, . . . . .          | 40,000 00      |
|   | <hr/>          |
| Total credits, . . . . .                    | \$2,339,068 79 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.          | Cr.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$287,565 94 |              |
| For current bought, . . . . .              | 3,831 39     |              |
| distribution, . . . . .                    | 87,377 79    |              |
| management, . . . . .                      | 39,780 82    |              |
| taxes, . . . . .                           | 34,398 00    |              |
| incidentals, . . . . .                     | 72,054 78    |              |
|  | <hr/>        |              |
|  | \$525,008 72 |              |
| Income from sale of electricity, . . . . . |              | \$628,661 75 |
| other sources, . . . . .                   |              | 71,565 87    |
| Balance to profit and loss, . . . . .      | 175,218 90   |              |
|  | <hr/>        | <hr/>        |
|  | \$700,227 62 | \$700,227 62 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$40,000 00  |
| Balance of manufacturing account, . . . . . |              | 175,218 90   |
| Interest received, . . . . .                |              | 1,552 93     |
| Other items of income, . . . . .            |              | 887 21       |
| Interest paid, . . . . .                    | \$53,259 52  |              |
| Dividends declared, . . . . .               | 47,378 00    |              |
| Depreciation reserve, . . . . .             | 76,410 10    |              |
| Other items, . . . . .                      | 611 42       |              |
| Balance June 30, 1921, . . . . .            | 40,000 00    |              |
|   | <hr/>        | <hr/>        |
|   | \$217,659 04 | \$217,659 04 |

## PLYMOUTH ELECTRIC LIGHT COMPANY.

## ASSETS.

## Electric plant:

|   |             |
|---|-------------|
| Lands, . . . . .                                  | \$10,635 71 |
| Buildings, . . . . .                              | 35,321 29   |
| Steam plant, . . . . .                            | 58,581 54   |
| Electric plant, . . . . .                         | 38,923 77   |
| Overhead lines, . . . . .                         | 325,066 61  |
| Underground conduits, wires and cables, . . . . . | 19,921 49   |
| Transformers, . . . . .                           | 35,111 47   |
| Meters, . . . . .                                 | 39,979 91   |

---

\$563,541 79

## Other assets:

|  |             |
|--|-------------|
| Unfinished construction, . . . . .                       | \$11,819 14 |
| Cash, . . . . .  | 13,264 63   |
| Due for electricity, . . . . .                           | 21,543 90   |
| Sundry accounts due the company, . . . . .               | 2,996 12    |
| Electric fuel on hand, . . . . .                         | 1,444 97    |
| Electric tools and implements, . . . . .                 | 4,698 15    |
| Other electric materials and supplies on hand, . . . . . | 9,082 58    |
| Stable and garage equipment, . . . . .                   | 3,976 21    |
| Office furniture, . . . . .                              | 3,401 74    |
| Prepaid accounts, . . . . .                              | 2,338 62    |
| Suspense account, . . . . .                              | 1,000 00    |

---

75,566 06

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Total assets, . . . . . \$639,107 85

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$400,000 00 |
| Bonds issued, . . . . .                                     | 47,000 00    |
| Notes payable, . . . . .                                    | 125,700 00   |
| Unpaid bills, . . . . .                                     | 34,063 36    |
| Unpaid dividends, . . . . .                                 | 7,092 00     |
| Interest accrued but not due, . . . . .                     | 277 66       |
| Reserves, . . . . .   | 1,247 93     |
| Amounts due from the company, not included above, . . . . . | 13,742 70    |
| Total liabilities, . . . . .                                | \$629,123 65 |
| Profit and loss balance, . . . . .                          | 9,984 20     |
| Total credits, . . . . .                                    | \$639,107 85 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.          | Cr.          |
|--|--------------|--------------|
| At station, . . . . .                      | \$37,066 68  |              |
| For current bought, . . . . .              | 62,455 94    |              |
| distribution, . . . . .                    | 23,884 11    |              |
| management, . . . . .                      | 17,485 27    |              |
| taxes, . . . . .                           | 21,007 01    |              |
| incidentals, . . . . .                     | 3,247 46     |              |
|  | <hr/>        |              |
|  | \$165,146 47 |              |
| Income from sale of electricity, . . . . . |              | \$229,847 96 |
| Balance to profit and loss, . . . . .      | 64,701 49    |              |
|  | <hr/>        |              |
|  | \$229,847 96 | \$229,847 96 |

### PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$9,971 21  |
| Balance of manufacturing account, . . . . . |             | 64,701 49   |
| Interest received, . . . . .                |             | 7 23        |
| Jobbing, . . . . .                          |             | 8,749 37    |
| Interest paid, . . . . .                    | \$12,170 59 |             |
| Dividends declared, . . . . .               | 37,000 00   |             |
| Depreciation, . . . . .                     | 21,186 50   |             |
| Other items, . . . . .                      | 3,088 01    |             |
| Balance June 30, 1921, . . . . .            | 9,984 20    |             |
|   | <hr/>       | <hr/>       |
|   | \$83,429 30 | \$83,429 30 |

PLYMOUTH GAS LIGHT COMPANY.

## ASSETS.

|                                      |   |   |   |   |   |  |  |          |              |
|--------------------------------------|---|---|---|---|---|--|--|----------|--------------|
| Gas plant:                           |   |   |   |   |   |  |  |          |              |
| Lands and buildings,                 | . | . | . | . | . |  |  | \$33,126 | 27           |
| Machinery and equipment,             | . | . | . | . | . |  |  | 79,615   | 87           |
| Mains,                               | . | . | . | . | . |  |  | 90,266   | 82           |
| Services,                            | . | . | . | . | . |  |  | 39,399   | 73           |
| Meters,                              | . | . | . | . | . |  |  | 13,071   | 12           |
|                                      |   |   |   |   |   |  |  |          |              |
|                                      |   |   |   |   |   |  |  |          | \$255,479 81 |
| Other assets:                        |   |   |   |   |   |  |  |          |              |
| Gas arc lamps,                       | . | . | . | . | . |  |  | \$329    | 00           |
| Unfinished construction and expense, | . | . |   |   |   |  |  | 7,439    | 74           |
| Cash,                                | . | . | . | . | . |  |  | 6,078    | 69           |
| Due for gas,                         | . | . | . | . | . |  |  | 5,097    | 08           |
| Sundry accounts due the company,     | . |   |   |   |   |  |  | 6,042    | 74           |
| Gas coal on hand,                    | . | . | . | . | . |  |  | 5,112    | 37           |
| Coke on hand,                        | . | . | . | . | . |  |  | 3,471    | 72           |
| Tar on hand,                         | . | . | . | . | . |  |  | 105      | 28           |
| Purifying materials on hand,         | . | . | . | . | . |  |  | 105      | 00           |
| Other gas materials on hand,         | . | . | . | . | . |  |  | 9,367    | 20           |
| Stoves,                              | . | . | . | . | . |  |  | 141      | 57           |
| Gas tools and implements,            | . | . | . | . | . |  |  | 1,487    | 81           |
| Stable and garage equipment,         | . | . |   |   |   |  |  | 657      | 50           |
| Office furniture,                    | . | . | . | . | . |  |  | 2,256    | 24           |
| Reserve funds,                       | . | . | . | . | . |  |  | 2,700    | 11           |
| Prepaid accounts,                    | . | . | . | . | . |  |  | 1,444    | 28           |
| Suspense accounts,                   | . | . | . | . | . |  |  | 10,397   | 48           |
| Investments (real estate),           | . | . | . | . | . |  |  | 1,381    | 39           |
|                                      |   |   |   |   |   |  |  |          |              |
|                                      |   |   |   |   |   |  |  |          | 63,615 20    |
| Total assets,                        |   |   |   |   |   |  |  |          |              |
|                                      |   |   |   |   |   |  |  |          | \$319,095 01 |
| Profit and loss balance,             |   |   |   |   |   |  |  |          |              |
|                                      |   |   |   |   |   |  |  |          | 48,747 74    |
| Total debits,                        |   |   |   |   |   |  |  |          |              |
|                                      |   |   |   |   |   |  |  |          | \$367,842 75 |

### LIABILITIES.

|                          |              |
|--------------------------|--------------|
| Capital stock, . . . . . | \$148,500 00 |
| Notes payable, . . . . . | 190,500 00   |
| Unpaid bills, . . . . .  | 7,636 30     |

|   |            |
|---|------------|
| Deposits by customers, . . . . .                            | \$1,992 00 |
| Interest accrued but not due, . . . . .                     | 6,201 41   |
| Reserves, . . . . .   | 2,391 30   |
| Amounts due from the company, not included above, . . . . . | 10,621 74  |

|                              |              |
|------------------------------|--------------|
| Total liabilities, . . . . . | \$367,842 75 |
|------------------------------|--------------|

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| At works, . . . . .                   | \$48,602 12 |             |
| For distribution, . . . . .           | 6,582 25    |             |
| management, . . . . .                 | 10,676 21   |             |
| taxes, . . . . .                      | 5,623 88    |             |
| incidentals, . . . . .                | 1,387 21    |             |
|                                       | \$72,871 67 |             |
| Income from sale of gas, . . . . .    |             | \$72,735 62 |
| residuals, . . . . .                  |             | 10,014 83   |
| other sources, . . . . .              |             | 159 49      |
| Balance to profit and loss, . . . . . | 10,038 27   |             |
|                                       | \$82,909 94 | \$82,909 94 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            | \$37,591 72 |             |
| Balance of manufacturing account, . . . . . |             | \$10,038 27 |
| Interest received, . . . . .                |             | 409 77      |
| Rents, . . . . .                            |             | 75 40       |
| Jobbing, . . . . .                          |             | 903 97      |
| Transfer from reserve, . . . . .            |             | 1,835 19    |
| Other items of income, . . . . .            |             | 78 57       |
| Interest paid, . . . . .                    | 19,516 57   |             |
| Reserves, . . . . .                         | 1,080 62    |             |
| Other items, . . . . .                      | 3,900 00    |             |
| Balance June 30, 1921, . . . . .            |             | 48,747 74   |
|   | \$62,088 91 | \$62,088 91 |

## PROVINCETOWN LIGHT AND POWER COMPANY.

## ASSETS.

|  |            |             |
|--|------------|-------------|
| Electric plant:                            |            |             |
| Lands and buildings, . . . . .             | \$5,474 36 |             |
| Steam plant, . . . . .                     | 16,493 12  |             |
| Electric plant, . . . . .                  | 10,123 90  |             |
| Overhead lines, . . . . .                  | 42,088 08  |             |
| Transformers, . . . . .                    | 1,237 85   |             |
| Meters, . . . . .                          | 5,590 75   |             |
|  |            | \$81,008 06 |
| Other assets:                              |            |             |
| Cash, . . . . .                            | \$4,721 53 |             |
| Due for electricity, . . . . .             | 3,920 99   |             |
| Sundry accounts due the company, . . . . . | 738 52     |             |
| Motors on hand, . . . . .                  | 694 02     |             |
| House wiring and lamps, . . . . .          | 269 10     |             |
| Electric tools and implements, . . . . .   | 223 90     |             |



Other assets — *Concluded.*

|  |            |                    |
|--|------------|--------------------|
| Other electric materials and supplies on hand, . | \$1,848 62 |                    |
| Stable and garage equipment, . . . . .           | 702 98     |                    |
| Office furniture, . . . . .                      | 1,432 97   |                    |
| Reserve fund, . . . . .                          | 1,217 65   |                    |
| Prepaid accounts, . . . . .                      | 138 22     |                    |
| Suspense accounts, . . . . .                     | 6,052 80   |                    |
|  | <hr/>      | \$21,961 30        |
| Total assets, . . . . .                          |            | <hr/> \$102,969 36 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$70,000 00  |
| Notes payable, . . . . .                                    | 27,000 00    |
| Unpaid bills, . . . . .                                     | 966 48       |
| Unpaid dividends, . . . . .                                 | 1,050 00     |
| Interest accrued but not due, . . . . .                     | 324 74       |
| Reserves, . . . . .   | 525 33       |
| Amounts due from the company, not included above, . . . . . | 718 61       |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$100,585 16 |
| Profit and loss balance, . . . . .                          | 2,384 20     |
|   | <hr/>        |
| Total credits, . . . . .                                    | \$102,969 36 |

## MANUFACTURING ACCOUNT.

|  |             |             |
|--|-------------|-------------|
| Operating expenses:                        | Dr.         | Cr.         |
| At station, . . . . .                      | \$1,087 73  |             |
| For current bought,                        | 7,230 46    |             |
| distribution, . . . . .                    | 2,045 03    |             |
| management, . . . . .                      | 5,030 54    |             |
| taxes, . . . . .                           | 2,244 96    |             |
| incidentals, . . . . .                     | 1,152 01    |             |
|  | <hr/>       |             |
|  | \$18,790 73 |             |
| Income from sale of electricity, . . . . . |             | \$27,438 16 |
| other sources, . . . . .                   |             | 25 38       |
| Balance to profit and loss, . . . . .      | 8,672 81    |             |
|  | <hr/>       | <hr/>       |
|  | \$27,463 54 | \$27,463 54 |

## PROFIT AND LOSS ACCOUNT.

|   |             |             |
|---|-------------|-------------|
|   | Dr.         | Cr.         |
| Balance June 30, 1920, . . . . .            |             | \$2,366 41  |
| Balance of manufacturing account, . . . . . |             | 8,672 81    |
| Interest received, . . . . .                |             | 70 47       |
| Jobbing, . . . . .                          |             | 278 88      |
| Transfer from reserve, . . . . .            |             | 209 98      |
| Interest paid, . . . . .                    | \$2,071 58  |             |
| Dividends declared, . . . . .               | 4,550 00    |             |
| Depreciation, . . . . .                     | 1,253 34    |             |
| Reserve, . . . . .                          | 165 10      |             |
| Other items, . . . . .                      | 1,174 33    |             |
| Balance June 30, 1921, . . . . .            | 2,384 20    |             |
|   | <hr/>       | <hr/>       |
|   | \$11,598 55 | \$11,598 55 |

## QUINCY (GAS).

(See CITIZENS' GAS LIGHT COMPANY.)

## QUINCY ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

## Electric plant:

|   |              |
|---|--------------|
| Lands and buildings, . . . . .          | \$132,989 68 |
| Steam plant, . . . . .                  | 59,137 52    |
| Electric plant, . . . . .               | 134,652 84   |
| Overhead lines, . . . . .               | 324,255 31   |
| Underground wires and cables, . . . . . | 1,530 56     |
| Transformers, . . . . .                 | 43,501 89    |
| Meters, . . . . .                       | 69,651 96    |
| Street lamps and fixtures, . . . . .    | 4,012 23     |

---

\$769,731 99

## Other assets:

|  |             |
|--|-------------|
| Cash, . . . . .  | \$75,947 07 |
| Notes receivable, . . . . .                              | 826 35      |
| Due for electricity, . . . . .                           | 34,127 25   |
| Sundry accounts due the company, . . . . .               | 1,510 32    |
| Electric fuel on hand, . . . . .                         | 918 55      |
| Motors on hand, . . . . .                                | 3,001 75    |
| Electric tools and implements, . . . . .                 | 3,830 18    |
| Other electric materials and supplies on hand, . . . . . | 20,821 75   |
| Stable and garage equipment, . . . . .                   | 22,093 67   |
| Office furniture, . . . . .                              | 4,794 36    |
| Discount coupon notes, . . . . .                         | 5,760 69    |
| Prepaid accounts, . . . . .                              | 1,113 85    |
| Investments (real estate), . . . . .                     | 9,756 18    |

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184,501 97

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Total assets, . . . . . \$954,233 96

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$400,000 00 |
| Coupon notes, . . . . .                                     | 325,000 00   |
| Other notes payable, . . . . .                              | 75,000 00    |
| Unpaid bills, . . . . .                                     | 17,640 06    |
| Deposits by customers, . . . . .                            | 24,250 00    |
| Interest accrued but not due, . . . . .                     | 2,843 76     |
| Premium realized on stock issues, . . . . .                 | 66,484 26    |
| Amounts due from the company, not included above, . . . . . | 13,297 34    |

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Total liabilities, . . . . . \$924,515 42  
Profit and loss balance, . . . . . 29,718 54

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Total credits, . . . . . \$954,233 96

## MANUFACTURING ACCOUNT.

| Operating expenses:                            | Dr.                    | Cr.          |
|--|------------------------|--------------|
| At station, . . . . .                          | \$73,975 99            |              |
| For current bought,<br>distribution, . . . . . | 85,005 37<br>77,777 06 |              |
| management, . . . . .                          | 48,741 85              |              |
| taxes, . . . . .                               | 23,614 34              |              |
| incidentals, . . . . .                         | 12,252 82              |              |
|  | <hr/>                  |              |
|  | \$321,367 43           |              |
| Income from sale of electricity, . . . . .     |                        | \$401,062 72 |
| Balance to profit and loss, . . . . .          | 79,695 29              |              |
|  | <hr/>                  | <hr/>        |
|  | \$401,062 72           | \$401,062 72 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$38,847 83  |
| Balance of manufacturing account, . . . . . |              | 79,695 29    |
| Interest received, . . . . .                |              | 251 59       |
| Rents, . . . . .                            |              | 505 87       |
| Jobbing, . . . . .                          |              | 411 34       |
| Other items of income, . . . . .            |              | 143 04       |
| Interest paid, . . . . .                    | \$21,809 28  |              |
| Dividends declared, . . . . .               | 48,000 00    |              |
| Depreciation, . . . . .                     | 18,727 26    |              |
| Other items, . . . . .                      | 1,599 88     |              |
| Balance June 30, 1921, . . . . .            | 29,718 54    |              |
|   | <hr/>        | <hr/>        |
|   | \$119,854 96 | \$119,854 96 |

## RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Electric plant:  |            |              |
| Lands, . . . . .   | \$7,000 00 |              |
| Buildings, . . . . .                                     | 32,042 91  |              |
| Steam plant, . . . . .                                   | 10,112 17  |              |
| Electric plant, . . . . .                                | 7,732 10   |              |
| Overhead lines, . . . . .                                | 135,337 05 |              |
| Transformers, . . . . .                                  | 7,188 37   |              |
| Meters, . . . . .  | 11,417 14  |              |
|  | <hr/>      | \$210,829 74 |
| Other assets:  |            |              |
| Unfinished construction, . . . . .                       | \$329 84   |              |
| Construction suspense, . . . . .                         | 6,231 77   |              |
| Cash, . . . . .  | 26,957 58  |              |
| Due for electricity, . . . . .                           | 8,439 37   |              |
| Sundry accounts due the company, . . . . .               | 3,274 05   |              |
| Motors and fixtures rented, . . . . .                    | 3,695 38   |              |
| Electric tools and implements, . . . . .                 | 397 60     |              |
| Other electric materials and supplies on hand, . . . . . | 5,554 30   |              |
| Stable and garage equipment, . . . . .                   | 682 50     |              |
| Office furniture, . . . . .                              | 2,163 53   |              |
| Reserve fund, . . . . .                                  | 3,863 08   |              |
| Prepaid accounts, . . . . .                              | 975 83     |              |
|  | <hr/>      | 62,564 83    |
| Total assets, . . . . .                                  |            | \$273,394 57 |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$140,000 00        |
| Notes payable, . . . . .                                    | 121,500 00          |
| Unpaid bills, . . . . .                                     | 2,919 07            |
| Deposits by customers, . . . . .                            | 215 50              |
| Interest accrued but not due, . . . . .                     | 2,771 69            |
| Reserves, . . . . .   | 1,703 27            |
| Amounts due from the company, not included above, . . . . . | 3,068 63            |
| Total liabilities, . . . . .                                | <u>\$272,178 16</u> |
| Profit and loss balance, . . . . .                          | 1,216 41            |
| Total credits, . . . . .                                    | <u>\$273,394 57</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.                | CR.                |
|--|--------------------|--------------------|
| For current bought, . . . . .              | \$19,446 49        |                    |
| distribution, . . . . .                    | 7,247 40           |                    |
| management, . . . . .                      | 5,655 91           |                    |
| taxes, . . . . .                           | 4,811 05           |                    |
| incidentals, . . . . .                     | 1,156 34           |                    |
|  | <u>\$38,317 19</u> |                    |
| Income from sale of electricity, . . . . . |                    | \$56,107 70        |
| other sources, . . . . .                   |                    | 410 03             |
| Balance to profit and loss, . . . . .      | 18,200 54          |                    |
|  | <u>\$56,517 73</u> | <u>\$56,517 73</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            |                    | \$1,201 80         |
| Balance of manufacturing account, . . . . . |                    | 18,200 54          |
| Interest received, . . . . .                |                    | 609 48             |
| Rents, . . . . .                            |                    | 1,815 24           |
| Jobbing, . . . . .                          |                    | 1,556 88           |
| Transfer from reserves, . . . . .           |                    | 1,949 56           |
| Other items of income, . . . . .            |                    | 92 61              |
| Interest paid, . . . . .                    | \$10,192 25        |                    |
| Dividends declared, . . . . .               | 8,400 00           |                    |
| Reserves, . . . . .                         | 1,329 84           |                    |
| Other items, . . . . .                      | 4,287 61           |                    |
| Balance June 30, 1921, . . . . .            | 1,216 41           |                    |
|   | <u>\$25,426 11</u> | <u>\$25,426 11</u> |

## SALEM ELECTRIC LIGHTING COMPANY.

## ASSETS.

|                                    |             |
|------------------------------------|-------------|
| Electric plant:                    |             |
| Lands, . . . . .                   | \$76,890 05 |
| Buildings, . . . . .               | 437,582 92  |
| Transmission structures, . . . . . | 4,148 02    |
| Steam plant, . . . . .             | 375,751 26  |
| Electric plant, . . . . .          | 154,600 71  |

Electric plant — *Concluded.*

|   |             |                |
|---|-------------|----------------|
| Substation equipment, . . . . .         | \$43,054 03 |                |
| Overhead lines, . . . . .               | 128,795 69  |                |
| Underground conduits, . . . . .         | 289,933 51  |                |
| Underground wires and cables, . . . . . | 253,307 33  |                |
| Transformers, . . . . .                 | 80,388 19   |                |
| Meters, . . . . .                       | 85,533 19   |                |
| Street lamps and fixtures, . . . . .    | 40,901 72   |                |
|   | <hr/>       | \$1,970,886 62 |

## Other assets:

|  |              |              |
|--|--------------|--------------|
| Unfinished construction, . . . . .                       | \$658,399 11 |              |
| Cash, . . . . .  | 94,972 49    |              |
| Subscriptions to capital stock, . . . . .                | 300,685 00   |              |
| Due for electricity, . . . . .                           | 76,144 03    |              |
| Sundry accounts due the company, . . . . .               | 9,724 90     |              |
| Electric fuel on hand, . . . . .                         | 110,717 05   |              |
| Unfinished construction equipment, . . . . .             | 2,433 16     |              |
| Electric tools and implements, . . . . .                 | 9,589 79     |              |
| Other electric materials and supplies on hand, . . . . . | 76,370 00    |              |
| Stable and garage equipment, . . . . .                   | 19,041 51    |              |
| Office furniture, . . . . .                              | 9,686 02     |              |
| Reserve fund, . . . . .                                  | 15,000 00    |              |
| Investments, . . . . .                                   | 6,300 00     |              |
| Suspense accounts, . . . . .                             | 16,521 40    |              |
|  | <hr/>        | 1,405,584 46 |

Total assets, . . . . . \$3,376,471 08

## LIABILITIES.

|   |                |  |
|---|----------------|--|
| Capital stock, . . . . .                                    | \$1,284,700 00 |  |
| Capital stock subscribed, . . . . .                         | 273,350 00     |  |
| Coupon notes, . . . . .                                     | 500,000 00     |  |
| Other notes payable, . . . . .                              | 215,000 00     |  |
| Unpaid bills, . . . . .                                     | 135,862 42     |  |
| Deposits by customers, . . . . .                            | 15,852 46      |  |
| Interest accrued but not due, . . . . .                     | 17,084 35      |  |
| Premium realized on stock issues, . . . . .                 | 491,927 50     |  |
| Premium on stock subscribed, . . . . .                      | 27,335 00      |  |
| Depreciation reserve, . . . . .                             | 207,329 04     |  |
| Amounts due from the company, not included above, . . . . . | 23,388 60      |  |
|   | <hr/>          |  |
| Total liabilities, . . . . .                                | \$3,191,829 37 |  |
| Profit and loss balance, . . . . .                          | 184,641 71     |  |
|   | <hr/>          |  |
| Total credits, . . . . .                                    | \$3,376,471 08 |  |

## MANUFACTURING ACCOUNT.

| Operating expenses:           | Dr.          | Cr. |
|-------------------------------|--------------|-----|
| At station, . . . . .         | \$737,668 94 |     |
| For current bought, . . . . . | 17,507 00    |     |
| distribution, . . . . .       | 70,528 02    |     |
| management, . . . . .         | 61,376 68    |     |
| taxes, . . . . .              | 74,253 51    |     |
| incidentals, . . . . .        | 14,831 58    |     |
|                               | <hr/>        |     |
|                               | \$976,165 73 |     |

|  | DR.                   | CR.                   |
|--|-----------------------|-----------------------|
| Income from sale of electricity, . . . . |                       | \$1,198,907 40        |
| other sources, . . . .                   |                       | 1,559 03              |
| Balance to profit and loss, . . . .      | \$224,300 70          |                       |
|  | <u>\$1,200,466 43</u> | <u>\$1,200,466 43</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                 | CR.                 |
|---|---------------------|---------------------|
| Balance June 30, 1920, . . . .            |                     | \$170,399 90        |
| Balance of manufacturing account, . . . . |                     | 224,300 70          |
| Interest received, . . . .                |                     | 1,992 41            |
| Rents, . . . .                            |                     | 334 94              |
| Transfer from bad debt reserve, . . . .   |                     | 2,000 00            |
| Other items of income, . . . .            |                     | 4,132 09            |
| Interest paid, . . . .                    | \$36,733 23         |                     |
| Dividends declared, . . . .               | 110,037 75          |                     |
| Depreciation reserve, . . . .             | 70,916 57           |                     |
| Other items, . . . .                      | 830 78              |                     |
| Balance June 30, 1921, . . . .            | <u>184,641 71</u>   |                     |
|   | <u>\$403,160 04</u> | <u>\$403,160 04</u> |

## SALEM GAS LIGHT COMPANY.

## ASSETS.

## Gas plant:

|                                  |                   |                |
|----------------------------------|-------------------|----------------|
| Lands, . . . .                   | \$31,200 00       |                |
| Buildings, . . . .               | 143,449 30        |                |
| Machinery and equipment, . . . . | 244,866 23        |                |
| Holdings, . . . .                | 100,184 90        |                |
| Mains, . . . .                   | 324,038 60        |                |
| Services, . . . .                | 60,466 32         |                |
| Meters, . . . .                  | <u>133,173 55</u> |                |
|                                  |                   | \$1,037,378 90 |

## Other assets:

|  |                 |                       |
|--|-----------------|-----------------------|
| Office building, . . . .                 | \$83,175 30     |                       |
| Other permanent structures, . . . .      | 13,126 49       |                       |
| Cash, . . . .                            | 34,929 22       |                       |
| Due for gas, . . . .                     | 17,277 90       |                       |
| Sundry accounts due the company, . . . . | 26,479 35       |                       |
| Gas coal on hand, . . . .                | 47,997 49       |                       |
| Coke on hand, . . . .                    | 2,250 00        |                       |
| Tar on hand, . . . .                     | 3,450 00        |                       |
| Enrichers on hand, . . . .               | 5,547 85        |                       |
| Purifying materials on hand, . . . .     | 4,881 55        |                       |
| Other gas materials on hand, . . . .     | 15,743 69       |                       |
| Stoves on hand, . . . .                  | 18,048 00       |                       |
| Gas fixtures on hand, . . . .            | 9,329 84        |                       |
| Gas tools and implements, . . . .        | 1,607 57        |                       |
| Stable and garage equipment, . . . .     | 10,204 73       |                       |
| Office furniture, . . . .                | 3,438 51        |                       |
| Suspense accounts, . . . .               | 4,505 91        |                       |
| Prepaid interest, . . . .                | 14,778 72       |                       |
| Investments (securities), . . . .        | 16,012 85       |                       |
| Investments (real estate), . . . .       | <u>6,718 62</u> |                       |
|  |                 | 339,503 59            |
| Total assets, . . . .                    |                 | <u>\$1,376,882 49</u> |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$669,800 00   |
| Notes payable, . . . . .                                    | 385,000 00     |
| Unpaid bills, . . . . .                                     | 21,269 96      |
| Deposits by customers, . . . . .                            | 18,309 21      |
| Premium realized on stock issues, . . . . .                 | 111,060 00     |
| Amounts due from the company, not included above, . . . . . | 1,084 23       |
| Total liabilities, . . . . .                                | \$1,206,523 40 |
| Profit and loss balance, . . . . .                          | 170,359 09     |
| Total credits, . . . . .                                    | \$1,376,882 49 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$290,242 14 |              |
| For gas bought, . . . . .             | 603 00       |              |
| distribution, . . . . .               | 34,727 98    |              |
| management, . . . . .                 | 30,544 87    |              |
| taxes, . . . . .                      | 41,009 86    |              |
| incidentals, . . . . .                | 9,368 47     |              |
|                                       | <hr/>        |              |
|                                       | \$406,496 32 |              |
| Income from sale of gas, . . . . .    |              | \$477,819 16 |
| residuals, . . . . .                  |              | 29,180 36    |
| other sources, . . . . .              |              | 2,485 48     |
| Balance to profit and loss, . . . . . | 102,988 68   |              |
|                                       | <hr/>        | <hr/>        |
|                                       | \$509,485 00 | \$509,485 00 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$174,014 20 |
| Balance of manufacturing account, . . . . . |              | 102,988 68   |
| Interest received, . . . . .                |              | 921 83       |
| Rents, . . . . .                            |              | 3,063 96     |
| Jobbing, . . . . .                          |              | 686 96       |
| Other items of income, . . . . .            |              | 398 98       |
| Interest paid, . . . . .                    | \$29,435 72  |              |
| Dividends declared, . . . . .               | 53,584 00    |              |
| Depreciation, . . . . .                     | 510 61       |              |
| Replacement account holder, . . . . .       | 25,523 71    |              |
| Other items, . . . . .                      | 2,661 48     |              |
| Balance June 30, 1921, . . . . .            | 170,359 09   |              |
|   | <hr/>        | <hr/>        |
|   | \$282,074 61 | \$282,074 61 |

## SEEKONK ELECTRIC COMPANY.

## ASSETS.

|                                      |             |
|--------------------------------------|-------------|
| Electric plant:                      |             |
| Overhead lines, . . . . .            | \$66,626 55 |
| Transformers, . . . . .              | 3,916 44    |
| Meters, . . . . .                    | 6,262 44    |
| Street lamps and fixtures, . . . . . | 1,911 55    |
|                                      | <hr/>       |
|                                      | \$78,716 98 |

## Other assets:

|                                |          |             |
|--------------------------------|----------|-------------|
| Rights of way, . . . . .       | \$100 00 |             |
| Cash, . . . . .                | 1,219 74 |             |
| Due for electricity, . . . . . | 1,033 69 |             |
| Prepaid taxes, . . . . .       | 215 79   |             |
|                                | <hr/>    | \$2,569 22  |
| Total assets, . . . . .        |          | \$81,286 20 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                                    | \$5,000 00  |
| Notes payable, . . . . .                                    | 61,000 00   |
| Unpaid bills, . . . . .                                     | 1,139 08    |
| Unpaid dividends, . . . . .                                 | 400 00      |
| Depreciation reserve, . . . . .                             | 9,328 07    |
| Amounts due from the company, not included above, . . . . . | 251 59      |
| Total liabilities, . . . . .                                | \$77,118 74 |
| Profit and loss balance, . . . . .                          | 4,167 46    |
| Total credits, . . . . .                                    | \$81,286 20 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.         | CR.         |
|--|-------------|-------------|
| For current bought, . . . . .              | \$8,321 08  |             |
| distribution, . . . . .                    | 2,912 35    |             |
| management, . . . . .                      | 650 09      |             |
| taxes, . . . . .                           | 1,476 15    |             |
| incidentals, . . . . .                     | 42          |             |
|  | <hr/>       |             |
|  | \$13,360 09 |             |
| Income from sale of electricity, . . . . . |             | \$19,598 50 |
| other sources, . . . . .                   |             | 1,669 16    |
| Balance to profit and loss, . . . . .      | 7,907 57    |             |
|  | <hr/>       |             |
|  | \$21,267 66 | \$21,267 66 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$2,872 06  |
| Balance of manufacturing account, . . . . . |             | 7,907 57    |
| Interest received, . . . . .                |             | 96          |
| Interest paid, . . . . .                    | \$3,731 33  |             |
| Dividends declared, . . . . .               | 400 00      |             |
| Depreciation reserve, . . . . .             | 2,481 80    |             |
| Balance June 30, 1921, . . . . .            | 4,167 46    |             |
|   | <hr/>       | <hr/>       |
|   | \$10,780 59 | \$10,780 59 |

## SHIRLEY ELECTRIC COMPANY.

## ASSETS.

|                                    |             |
|------------------------------------|-------------|
| Profit and loss balance, . . . . . | \$70,200 00 |
|------------------------------------|-------------|

## LIABILITIES.

|                                      |             |
|--------------------------------------|-------------|
| Capital stock (common), . . . . .    | \$35,100 00 |
| Capital stock (preferred), . . . . . | 35,100 00   |
| Total liabilities, . . . . .         | \$70,200 00 |



## MANUFACTURING ACCOUNT (TO MAY 16, 1921).

| Operating expenses:                        | Dr.         | Cr.         |
|--|-------------|-------------|
| For current bought, . . . . .              | \$53,709 17 |             |
| distribution, . . . . .                    | 6,922 00    |             |
| management, . . . . .                      | 2,557 60    |             |
| taxes, . . . . .                           | 2,838 85    |             |
| incidentals, . . . . .                     | 1,156 91    |             |
|  | <hr/>       |             |
|  | \$67,184 53 |             |
| Income from sale of electricity, . . . . . |             | \$65,319 76 |
| other sources, . . . . .                   |             | 505 95      |
| Balance to profit and loss, . . . . .      |             | 1,358 82    |
|  | <hr/>       | <hr/>       |
|  | \$67,184 53 | \$67,184 53 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .  | \$24,655 47  |              |
| Balance of manufacturing account, . . . . .   | 1,358 82     |              |
| Interest received, . . . . .  |              | \$38 33      |
| Jobbing, . . . . .  |              | 1,338 64     |
| Adjusting entries on account of conveyance of<br>property to Tyngsboro Electric Light Com-<br>pany, . . . . . |              | 43,629 01    |
| Interest paid, . . . . .  | 7,900 56     |              |
| Adjusting entries on account of conveyance of<br>property to Tyngsboro Electric Light Com-<br>pany, . . . . . | 55,432 06    |              |
| Other items, . . . . .  | 25,859 07    |              |
| Balance June 30, 1921, . . . . .  | <hr/>        | 70,200 00    |
|   | \$115,205 98 | \$115,205 98 |

## SOUTH ROYALSTON.

(See AMERICAN WOOLEN COMPANY.)

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC  
COMPANY.

(Marion.)

## ASSETS.

|                                    |             |             |
|------------------------------------|-------------|-------------|
| Gas plant:                         |             |             |
| Lands and buildings, . . . . .     | \$2,963 64  |             |
| Machinery and equipment, . . . . . | 2,686 96    |             |
| Mains, . . . . .                   | 12,545 54   |             |
| Meters, . . . . .                  | 356 50      |             |
|                                    | <hr/>       | \$18,552 64 |
| Electric plant:                    |             |             |
| Electric plant, . . . . .          | \$30,176 26 |             |
| Overhead lines, . . . . .          | 286,799 99  |             |
| Underground conduits, . . . . .    | 10,449 27   |             |
| Transformers, . . . . .            | 17,357 91   |             |
| Meters, . . . . .                  | 18,806 68   |             |
|                                    | <hr/>       | 363,590 11  |

## Other assets:

|  |            |                     |
|--|------------|---------------------|
| Unfinished construction, . . . . .                       | \$1,091 65 |                     |
| Construction expense, . . . . .                          | 13,046 65  |                     |
| Cash, . . . . .  | 115,425 33 |                     |
| Notes receivable, . . . . .                              | 19,600 00  |                     |
| Due for electricity, . . . . .                           | 34,602 67  |                     |
| Sundry accounts due the company, . . . . .               | 10,109 00  |                     |
| Motors on hand, . . . . .                                | 2,038 16   |                     |
| Electric fixtures, . . . . .                             | 14 50      |                     |
| Electric tools and implements, . . . . .                 | 158 34     |                     |
| Other electric materials and supplies on hand, . . . . . | 6,452 82   |                     |
| Stable and garage equipment, . . . . .                   | 1,092 91   |                     |
| Office furniture, . . . . .                              | 2,116 94   |                     |
| Reserve fund, . . . . .                                  | 10,605 92  |                     |
| Prepaid accounts, . . . . .                              | 2,757 76   |                     |
|  |            | <u>\$219,112 65</u> |
| Total assets, . . . . .                                  |            | \$601,255 40        |

## LIABILITIES.

|   |              |                     |
|---|--------------|---------------------|
| Capital stock, . . . . .                                    | \$355,000 00 |                     |
| Coupon notes, . . . . .                                     | 26,800 00    |                     |
| Other notes payable, . . . . .                              | 155,000 00   |                     |
| Unpaid bills, . . . . .                                     | 31,707 63    |                     |
| Deposits by customers, . . . . .                            | 4,017 00     |                     |
| Interest accrued but not due, . . . . .                     | 375 93       |                     |
| Premium realized on stock issues, . . . . .                 | 23 00        |                     |
| Reserves, . . . . .   | 5,555 97     |                     |
| Amounts due from the company, not included above, . . . . . | 4,483 98     |                     |
|   |              | <u>\$582,963 51</u> |
| Total liabilities, . . . . .                                |              | 18,291 89           |
| Profit and loss balance, . . . . .                          |              |                     |
|   |              | <u>\$601,255 40</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas): <sup>1</sup> | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| At works, . . . . .                    | \$553 12            |                     |
| Operating expenses (electric):         |                     |                     |
| For current bought, . . . . .          | \$171,262 53        |                     |
| distribution, . . . . .                | 20,021 90           |                     |
| management, . . . . .                  | 13,917 00           |                     |
| taxes, . . . . .                       | 10,870 08           |                     |
| incidentals, . . . . .                 | 1,485 35            |                     |
|  | <u>217,556 86</u>   |                     |
| Income from sale of gas, . . . . .     |                     | \$220 23            |
| sale of electricity, . . . . .         |                     | 261,863 14          |
| other sources (electric), . . . . .    |                     | 3,406 08            |
| Balance to profit and loss:            |                     |                     |
| Gas, . . . . .                         |                     | 332 89              |
| Electric, . . . . .                    | 47,712 36           |                     |
|  | <u>\$265,822 34</u> | <u>\$265,822 34</u> |

<sup>1</sup> Discontinued manufacture of gas in November, 1920.

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance June 30, 1920, . . . . .             |             | \$18,269 78 |
| Balance of gas manufacturing account, . .    | \$332 89    |             |
| Balance of electric manufacturing account, . |             | 47,712 36   |
| Interest received, . . . . .                 |             | 5,882 23    |
| Jobbing, . . . . .                           |             | 464 31      |
| Transfer from reserves, . . . . .            |             | 1,309 18    |
| Other items of income, . . . . .             |             | 109 53      |
| Interest paid, . . . . .                     | 14,561 29   |             |
| Dividends declared, . . . . .                | 28,400 00   |             |
| Coupon note expense, . . . . .               | 532 20      |             |
| Depreciation, . . . . .                      | 4,624 75    |             |
| Reserve for bad debts, . . . . .             | 300 00      |             |
| Other items, . . . . .                       | 6,704 37    |             |
| Balance June 30, 1921, . . . . .             | 18,291 89   |             |
|  | <hr/>       | <hr/>       |
|  | \$73,747 39 | \$73,747 39 |

## SOUTHERN BERKSHIRE POWER AND ELECTRIC COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:                                  |             |              |
| Lands and buildings, . . . . .                   | \$62,441 67 |              |
| Steam plant, . . . . .                           | 2,095 61    |              |
| Electric plant, . . . . .                        | 41,928 82   |              |
| Hydraulic plant equipment, . . . . .             | 74,586 69   |              |
| Overhead lines, . . . . .                        | 265,179 51  |              |
| Underground conduits, . . . . .                  | 62,307 69   |              |
| Underground wires and cables, . . . . .          | 2,183 91    |              |
| Transformers, . . . . .                          | 30,305 99   |              |
| Meters, . . . . .                                | 26,098 17   |              |
|  | <hr/>       | \$567,128 06 |
| Other assets:                                    |             |              |
| Unfinished construction, . . . . .               | \$5,778 20  |              |
| Other permanent structures, . . . . .            | 33,616 61   |              |
| Cash, . . . . .                                  | 99,449 12   |              |
| House wiring, . . . . .                          | 1,789 04    |              |
| Due for electricity, . . . . .                   | 21,510 10   |              |
| Sundry accounts due the company, . . . .         | 4,198 96    |              |
| Motors, . . . . .                                | 1,064 50    |              |
| Electric tools and implements, . . . . .         | 1,703 08    |              |
| Other electric materials and supplies on hand, . | 20,705 14   |              |
| Stable and garage equipment, . . . . .           | 8,239 56    |              |
| Office furniture, . . . . .                      | 6,438 18    |              |
| Reserve funds, . . . . .                         | 31,560 72   |              |
| Prepaid accounts, . . . . .                      | 4,896 53    |              |
| Investments (securities), . . . . .              | 11,500 00   |              |
| Water power equipment leased, . . . . .          | 2,036 39    |              |
|  | <hr/>       | 254,486 13   |
| Total assets, . . . . .                          |             | <hr/>        |
|  |             | \$821,614 19 |

| LIABILITIES.  |   |   |   |   |   |   |   |   |              |
|---|---|---|---|---|---|---|---|---|--------------|
| Capital stock, . . . . .                                    | . | . | . | . | . | . | . | . | \$368,500 00 |
| Notes payable, . . . . .                                    | . | . | . | . | . | . | . | . | 290,115 00   |
| Unpaid bills, . . . . .                                     | . | . | . | . | . | . | . | . | 23,409 94    |
| Deposits by customers, . . . . .                            | . | . | . | . | . | . | . | . | 574 50       |
| Unpaid dividends, . . . . .                                 | . | . | . | . | . | . | . | . | 11,055 00    |
| Interest accrued but not due, . . . . .                     | . | . | . | . | . | . | . | . | 1,003 00     |
| Premium realized on stock issues, . . . . .                 | . | . | . | . | . | . | . | . | 5,000 00     |
| Reserves, . . . . .   | . | . | . | . | . | . | . | . | 11,085 61    |
| Amounts due from the company, not included above, . . . . . | . | . | . | . | . | . | . | . | 8,421 27     |
| Total liabilities, . . . . .                                |   |   |   |   |   |   |   |   | \$719,164 32 |
| Profit and loss balance, . . . . .                          | . | . | . | . | . | . | . | . | 102,449 87   |
| Total credits, . . . . .                                    |   |   |   |   |   |   |   |   | \$821,614 19 |

| MANUFACTURING ACCOUNT.                     |   |   |   |            |  |              |  |              |  |
|--|---|---|---|------------|--|--------------|--|--------------|--|
| Operating expenses:                        |   |   |   |            |  | Dr.          |  | Cr.          |  |
| At station, . . . . .                      | . | . | . | \$9,883 92 |  |              |  |              |  |
| For current bought, . . . . .              | . | . | . | 72,207 93  |  |              |  |              |  |
| distribution, . . . . .                    | . | . | . | 19,369 85  |  |              |  |              |  |
| management, . . . . .                      | . | . | . | 27,130 54  |  |              |  |              |  |
| taxes, . . . . .                           | . | . | . | 19,896 01  |  |              |  |              |  |
| incidentals, . . . . .                     | . | . | . | 2,647 17   |  |              |  |              |  |
|  |   |   |   |            |  | \$151,135 42 |  |              |  |
| Income from sale of electricity, . . . . . | . | . | . |            |  |              |  | \$217,286 26 |  |
| other sources, . . . . .                   | . | . | . |            |  |              |  | 1,077 51     |  |
| Balance to profit and loss, . . . . .      | . | . | . |            |  | 67,228 35    |  |              |  |
|  |   |   |   |            |  |              |  |              |  |
|  |   |   |   |            |  | \$218,363 77 |  | \$218,363 77 |  |

| PROFIT AND LOSS ACCOUNT.                    |   |   |   |  |  |              |  |              |  |
|---|---|---|---|--|--|--------------|--|--------------|--|
|   |   |   |   |  |  | Dr.          |  | Cr.          |  |
| Balance June 30, 1920, . . . . .            | . | . | . |  |  |              |  | \$102,429 76 |  |
| Balance of manufacturing account, . . . . . | . | . | . |  |  |              |  | 67,228 35    |  |
| Interest received, . . . . .                | . | . | . |  |  |              |  | 5,911 67     |  |
| Rents, . . . . .                            | . | . | . |  |  |              |  | 224 00       |  |
| Jobbing, . . . . .                          | . | . | . |  |  |              |  | 3,487 92     |  |
| Transfer from reserve, . . . . .            | . | . | . |  |  |              |  | 596 66       |  |
| Other items of income, . . . . .            | . | . | . |  |  |              |  | 719 94       |  |
| Interest paid, . . . . .                    | . | . | . |  |  | \$21,868 82  |  |              |  |
| Dividends declared, . . . . .               | . | . | . |  |  | 44,220 00    |  |              |  |
| Depreciation, . . . . .                     | . | . | . |  |  | 5,364 80     |  |              |  |
| Reserve, . . . . .                          | . | . | . |  |  | 1,579 48     |  |              |  |
| Other items, . . . . .                      | . | . | . |  |  | 5,115 33     |  |              |  |
| Balance June 30, 1921, . . . . .            | . | . | . |  |  | 102,449 87   |  |              |  |
|   |   |   |   |  |  |              |  |              |  |
|   |   |   |   |  |  | \$180,598 30 |  | \$180,598 30 |  |

## SPENCER GAS COMPANY.

## ASSETS.

|  |         |              |
|--|---------|--------------|
| Gas plant:   |         |              |
| Lands, . . . . .   | \$5,812 | 85           |
| Buildings, . . . . .                                     | 13,368  | 85           |
| Machinery and equipment, . . . . .                       | 52,937  | 89           |
| Holders, . . . . .                                       | 36,811  | 18           |
| Mains, . . . . .   | 57,172  | 70           |
| Services, . . . . .                                      | 4,425   | 69           |
| Meters, . . . . .  | 9,200   | 23           |
|  |         | <hr/>        |
|  |         | \$179,729 39 |
| Electric plant:  |         |              |
| Buildings, . . . . .                                     | \$6,283 | 71           |
| Steam plant, . . . . .                                   | 5,722   | 73           |
| Electric plant, . . . . .                                | 7,695   | 62           |
| Overhead lines, . . . . .                                | 43,640  | 42           |
| Transformers, . . . . .                                  | 7,378   | 29           |
| Meters, . . . . .  | 7,117   | 36           |
| Street lamps and fixtures, . . . . .                     | 5,417   | 64           |
|  |         | <hr/>        |
|  |         | 83,255 77    |
| Other assets:  |         |              |
| Office building, . . . . .                               | \$3,832 | 33           |
| Gas arc lamps, . . . . .                                 | 33      | 92           |
| Cash, . . . . .  | 1,572   | 63           |
| Due for gas, . . . . .                                   | 4,629   | 03           |
| Due for electricity, . . . . .                           | 3,990   | 12           |
| Sundry accounts due the company, . . . . .               | 1,239   | 14           |
| Gas coal on hand, . . . . .                              | 5,211   | 15           |
| Enrichers on hand, . . . . .                             | 2,236   | 37           |
| Other gas materials on hand, . . . . .                   | 3,488   | 95           |
| Tools and implements, . . . . .                          | 942     | 73           |
| Other electric materials and supplies on hand, . . . . . | 5,546   | 91           |
| Stable and garage equipment, . . . . .                   | 55      | 58           |
| Office furniture, . . . . .                              | 1,415   | 17           |
| Note discount prepaid, . . . . .                         | 3,925   | 16           |
|  |         | <hr/>        |
|  |         | 38,119 19    |
| Total assets, . . . . .                                  |         | <hr/>        |
|  |         | \$301,104 35 |

## LIABILITIES.

|   |           |              |
|---|-----------|--------------|
| Capital stock, . . . . .                                    | \$97,500  | 00           |
| Bonds issued, . . . . .                                     | 85,000    | 00           |
| Notes payable, . . . . .                                    | 86,200    | 00           |
| Unpaid bills, . . . . .                                     | 3,243     | 29           |
| Deposits by customers, . . . . .                            | 1,209     | 40           |
| Depreciation reserve, . . . . .                             | 1,955     | 45           |
| Amounts due from the company, not included above, . . . . . | 25,175    | 72           |
|   |           | <hr/>        |
| Total liabilities, . . . . .                                | \$300,283 | 86           |
| Profit and loss balance, . . . . .                          | 820       | 49           |
|   |           | <hr/>        |
| Total credits, . . . . .                                    |           | \$301,104 35 |

## MANUFACTURING ACCOUNT.

|                                     | Dr.                 | Cr.                 |
|-------------------------------------|---------------------|---------------------|
| Operating expenses (gas):           |                     |                     |
| At works, . . . . .                 | \$38,238 41         |                     |
| For distribution, . . . . .         | 2,782 39            |                     |
| management, . . . . .               | 4,741 36            |                     |
| taxes, . . . . .                    | 2,143 75            |                     |
| incidentals, . . . . .              | 1,477 82            |                     |
|                                     | <u>\$49,383 73</u>  |                     |
| Operating expenses (electric):      |                     |                     |
| At station, . . . . .               | \$373 63            |                     |
| For current bought, . . . . .       | 31,854 25           |                     |
| distribution, . . . . .             | 5,027 62            |                     |
| management, . . . . .               | 4,891 91            |                     |
| taxes, . . . . .                    | 1,512 58            |                     |
| incidentals, . . . . .              | 821 11              |                     |
|                                     | <u>44,481 10</u>    |                     |
| Income from sale of gas, . . . . .  |                     | \$54,181 02         |
| sale of electricity, . . . . .      |                     | 56,599 04           |
| other sources (electric), . . . . . |                     | 83 74               |
| Balance to profit and loss:         |                     |                     |
| Gas, . . . . .                      | 4,797 29            |                     |
| Electric, . . . . .                 | 12,201 68           |                     |
|                                     | <u>\$110,863 80</u> | <u>\$110,863 80</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Balance June 30, 1920, . . . . .                     |                    | \$1,196 44         |
| Balance of gas manufacturing account, . . . . .      |                    | 4,797 29           |
| Balance of electric manufacturing account, . . . . . |                    | 12,201 68          |
| Interest received, . . . . .                         |                    | 74 74              |
| Rents, . . . . .                                     |                    | 120 00             |
| Jobbing, . . . . .                                   |                    | 852 77             |
| Other items of income, . . . . .                     |                    | 379 42             |
| Interest paid, . . . . .                             | \$12,018 95        |                    |
| Dividends declared, . . . . .                        | 2,925 00           |                    |
| Depreciation reserve, . . . . .                      | 2,338 35           |                    |
| Note discount, . . . . .                             | 1,200 84           |                    |
| Other items, . . . . .                               | 318 71             |                    |
| Balance June 30, 1921, . . . . .                     | 820 49             |                    |
|  | <u>\$19,622 34</u> | <u>\$19,622 34</u> |

## SPRINGFIELD (ELECTRIC).

(See UNITED ELECTRIC LIGHT COMPANY.)

## SPRINGFIELD GAS LIGHT COMPANY.

## ASSETS.

|                                    |              |
|------------------------------------|--------------|
| Gas plant:                         |              |
| Lands, . . . . .                   | \$220,846 91 |
| Buildings, . . . . .               | 621,738 95   |
| Machinery and equipment, . . . . . | 1,349,509 85 |
| Street and arc lamps, . . . . .    | 48,890 24    |

Gas plant — *Concluded.*

|                     |                |                |
|---------------------|----------------|----------------|
| Mains, . . . . .    | \$1,384,032 77 |                |
| Services, . . . . . | 127,830 92     |                |
| Meters, . . . . .   | 549,875 33     |                |
|                     | <hr/>          | \$4,302,724 97 |

## Other assets:

|  |             |              |
|--|-------------|--------------|
| Office building, . . . . .                 | \$76,991 94 |              |
| Unfinished construction, . . . . .         | 227,278 59  |              |
| Cash, . . . . .                            | 185,459 73  |              |
| Notes receivable, . . . . .                | 715 00      |              |
| Due for gas, . . . . .                     | 46,386 06   |              |
| Sundry accounts due the company, . . . . . | 123,472 77  |              |
| Gas coal on hand, . . . . .                | 61,317 97   |              |
| Coke on hand, . . . . .                    | 24,376 10   |              |
| Tar on hand, . . . . .                     | 12,692 92   |              |
| Enrichers on hand, . . . . .               | 21,458 16   |              |
| Purifying materials on hand, . . . . .     | 541 00      |              |
| Other gas materials on hand, . . . . .     | 193,402 16  |              |
| Ammonia on hand, . . . . .                 | 1,139 05    |              |
| Other residual products, . . . . .         | 4,839 20    |              |
| Gas tools and implements, . . . . .        | 15,250 20   |              |
| Shop equipment, . . . . .                  | 2,288 81    |              |
| Stable and garage equipment, . . . . .     | 45,467 31   |              |
| Office furniture, . . . . .                | 25,918 53   |              |
| Reserve fund, . . . . .                    | 9,015 00    |              |
| Prepaid accounts, . . . . .                | 20,999 13   |              |
| Suspense account, . . . . .                | 11,981 37   |              |
| Investments (real estate), . . . . .       | 81,764 88   |              |
| Investments (securities), . . . . .        | 26,600 00   |              |
|  | <hr/>       | 1,219,355 88 |

Total assets, . . . . . \$5,522,080 85

## LIABILITIES.

|   |                |  |
|---|----------------|--|
| Capital stock, . . . . .                                    | \$2,527,100 00 |  |
| Capital stock subscribed, . . . . .                         | 64,600 00      |  |
| Coupon notes, . . . . .                                     | 500,000 00     |  |
| Other notes payable, . . . . .                              | 325,000 00     |  |
| Unpaid bills, . . . . .                                     | 94,328 43      |  |
| Deposits by customers, . . . . .                            | 27,396 64      |  |
| Interest accrued but not due, . . . . .                     | 3,441 02       |  |
| Premium realized on stock issues, . . . . .                 | 1,576,204 75   |  |
| Premium subscribed on stock, . . . . .                      | 16,150 00      |  |
| Depreciation reserve, . . . . .                             | 30,626 30      |  |
| Other reserves, . . . . .                                   | 40,812 16      |  |
| Amounts due from the company, not included above, . . . . . | 42,145 67      |  |

Total liabilities, . . . . . \$5,247,804 97

Profit and loss balance, . . . . . 274,275 88

Total credits, . . . . . \$5,522,080 85

## MANUFACTURING ACCOUNT.

| Operating expenses:         |                | DR.            | CR. |
|-----------------------------|----------------|----------------|-----|
| At works, . . . . .         | \$1,245,258 71 |                |     |
| For distribution, . . . . . | 231,369 50     |                |     |
| management, . . . . .       | 70,708 59      |                |     |
| taxes, . . . . .            | 152,935 50     |                |     |
| incidentals, . . . . .      | 32,208 52      |                |     |
|                             | <hr/>          | \$1,732,480 82 |     |

|                                       | DR.            | CR.            |
|---------------------------------------|----------------|----------------|
| Income from sale of gas, . . . . .    |                | \$1,930,399 51 |
| residuals, . . . . .                  |                | 190,904 42     |
| Balance to profit and loss, . . . . . | \$388,823 11   |                |
|                                       | <hr/>          | <hr/>          |
|                                       | \$2,121,303 93 | \$2,121,303 93 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.          | CR.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$271,876 61 |
| Balance of manufacturing account, . . . . . |              | 388,823 11   |
| Interest received, . . . . .                |              | 4,283 69     |
| Rents, . . . . .                            |              | 1,076 31     |
| Transfer from bad debt reserve, . . . . .   |              | 574 65       |
| Profit on sale of land, . . . . .           |              | 20,466 60    |
| Other items of income, . . . . .            |              | 3,001 93     |
| Interest paid, . . . . .                    | \$65,543 78  |              |
| Dividends declared, . . . . .               | 283,101 00   |              |
| Depreciation reserve, . . . . .             | 61,257 18    |              |
| Other items, . . . . .                      | 5,925 06     |              |
| Balance June 30, 1921, . . . . .            | 274,275 88   |              |
|   | <hr/>        | <hr/>        |
|   | \$690,102 90 | \$690,102 90 |

## SUBURBAN GAS AND ELECTRIC COMPANY.

## ASSETS.

|   |             |              |
|---|-------------|--------------|
| Gas plant:  |             |              |
| Lands, . . . . .                                  | \$8,787 87  |              |
| Buildings, . . . . .                              | 414 14      |              |
| Machinery and equipment, . . . . .                | 48,971 68   |              |
| Mains, . . . . .                                  | 366,354 98  |              |
| Services, . . . . .                               | 90,237 45   |              |
| Meters, . . . . .                                 | 144,154 69  |              |
|   | <hr/>       | \$658,920 81 |
| Electric plant:                                   |             |              |
| Lands, . . . . .                                  | \$34,485 46 |              |
| Buildings, . . . . .                              | 93,935 67   |              |
| Steam plant, . . . . .                            | 118,301 67  |              |
| Electric plant, . . . . .                         | 91,039 20   |              |
| Overhead lines, . . . . .                         | 182,834 45  |              |
| Underground conduits, wires and cables, . . . . . | 17,209 81   |              |
| Transformers, . . . . .                           | 48,066 20   |              |
| Meters, . . . . .                                 | 94,730 61   |              |
| Street lamps and fixtures, . . . . .              | 6,334 26    |              |
|   | <hr/>       | 686,937 33   |
| Other assets:                                     |             |              |
| Office building, . . . . .                        | \$23,446 22 |              |
| Unfinished construction, . . . . .                | 275 81      |              |
| Cash, . . . . .                                   | 99,779 83   |              |
| Due for gas, . . . . .                            | 14,327 80   |              |
| Due for electricity, . . . . .                    | 27,257 55   |              |
| Sundry accounts due the company, . . . . .        | 44,126 79   |              |
| Gas materials on hand, . . . . .                  | 22,352 42   |              |
| Stoves on hand, . . . . .                         | 6,419 23    |              |
| Gas tools and implements, . . . . .               | 1,503 42    |              |



Other assets — *Concluded.*

|  |            |                |
|--|------------|----------------|
| Electric fuel on hand, . . . . .                         | \$4,983 65 |                |
| Electric tools and implements, . . . . .                 | 4,611 14   |                |
| Other electric materials and supplies on hand, . . . . . | 23,999 09  |                |
| Stable and garage equipment, . . . . .                   | 19,286 47  |                |
| Office furniture, . . . . .                              | 8,913 19   |                |
| Prepaid insurance and interest, . . . . .                | 9,507 13   |                |
| Investments (real estate), . . . . .                     | 42,071 82  |                |
| Investments (securities), . . . . .                      | 32,500 00  |                |
|  |            | <hr/>          |
|  |            | \$385,361 56   |
| Total assets, . . . . .                                  |            | <hr/>          |
|  |            | \$1,731,219 70 |

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$834,500 00   |
| Notes payable, . . . . .                                    | 314,000 00     |
| Unpaid bills, . . . . .                                     | 42,128 99      |
| Deposits by customers, . . . . .                            | 33,419 74      |
| Interest accrued but not due, . . . . .                     | 4,830 62       |
| Premium realized on stock issues, . . . . .                 | 156,900 00     |
| Depreciation reserve, . . . . .                             | 207,445 72     |
| Other reserves, . . . . .                                   | 562 63         |
| Amounts due from the company, not included above, . . . . . | 12,929 79      |
|   | <hr/>          |
| Total liabilities, . . . . .                                | \$1,606,717 49 |
| Profit and loss balance, . . . . .                          | 124,502 21     |
|   | <hr/>          |
| Total credits, . . . . .                                    | \$1,731,219 70 |

## MANUFACTURING ACCOUNT.

| Operating expenses (gas):           | Dr.          | Cr.          |
|-------------------------------------|--------------|--------------|
| At works, . . . . .                 | \$21 87      |              |
| For gas bought, . . . . .           | 300,791 47   |              |
| distribution, . . . . .             | 46,754 18    |              |
| management, . . . . .               | 21,275 01    |              |
| taxes, . . . . .                    | 20,344 09    |              |
| incidentals, . . . . .              | 3,333 92     |              |
|                                     | <hr/>        |              |
|                                     | \$392,520 54 |              |
| Operating expenses (electric):      |              |              |
| At station, . . . . .               | \$30,684 91  |              |
| For current bought, . . . . .       | 104,939 30   |              |
| distribution, . . . . .             | 55,714 36    |              |
| management, . . . . .               | 22,079 33    |              |
| taxes, . . . . .                    | 27,731 32    |              |
| incidentals, . . . . .              | 6,369 80     |              |
|                                     | <hr/>        |              |
|                                     | 247,519 02   |              |
| Income from sale of gas, . . . . .  |              | \$421,932 63 |
| sale of electricity, . . . . .      |              | 346,068 60   |
| other sources (electric), . . . . . |              | 2,482 84     |
| Balance to profit and loss:         |              |              |
| Gas, . . . . .                      | 29,412 09    |              |
| Electric, . . . . .                 | 101,032 42   |              |
|                                     | <hr/>        |              |
|                                     | \$770,484 07 | <hr/>        |
|                                     |              | \$770,484 07 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.                 | CR.                 |
|--|---------------------|---------------------|
| Balance June 30, 1920, . . . . .                     |                     | \$112,985 42        |
| Balance of gas manufacturing account, . . . . .      |                     | 29,412 09           |
| Balance of electric manufacturing account, . . . . . |                     | 101,032 42          |
| Interest received, . . . . .                         |                     | 4,552 33            |
| Rents, . . . . .                                     |                     | 1,667 26            |
| Transfer from reserve for bad debts, . . . . .       |                     | 3,460 97            |
| Other items of income, . . . . .                     |                     | 9,133 54            |
| Interest paid, . . . . .                             | \$20,616 20         |                     |
| Dividends declared, . . . . .                        | 83,450 00           |                     |
| Depreciation reserve, . . . . .                      | 32,868 36           |                     |
| Other items, . . . . .                               | 807 26              |                     |
| Balance June 30, 1921, . . . . .                     | 124,502 21          |                     |
|  | <u>\$262,244 03</u> | <u>\$262,244 03</u> |

## SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

|                                |            |                   |
|--------------------------------|------------|-------------------|
| Electric plant:                |            |                   |
| Overhead lines, . . . . .      | \$1,597 45 |                   |
| Transformers, . . . . .        | 331 00     |                   |
|                                | <u></u>    | \$1,928 45        |
| Other assets:                  |            |                   |
| Cash, . . . . .                | \$706 19   |                   |
| Due for electricity, . . . . . | 490 49     |                   |
| Prepaid insurance, . . . . .   | 1 85       |                   |
|                                | <u></u>    | 1,198 53          |
| Total assets, . . . . .        |            | <u>\$3,126 98</u> |

## LIABILITIES.

|   |                   |
|---|-------------------|
| Capital stock, . . . . .                                    | \$2,000 00        |
| Unpaid bills, . . . . .                                     | 200 03            |
| Reserve, . . . . .  | 600 00            |
| Amounts due from the company, not included above, . . . . . | 66 30             |
| Total liabilities, . . . . .                                | <u>\$2,866 33</u> |
| Profit and loss balance, . . . . .                          | 260 65            |
| Total credits, . . . . .                                    | <u>\$3,126 98</u> |

## MANUFACTURING ACCOUNT (TO JUNE 29, 1921).

|  |            |                   |                   |
|--|------------|-------------------|-------------------|
| Operating expenses:                        |            | DR.               | CR.               |
| For current bought, . . . . .              | \$1,409 24 |                   |                   |
| distribution, . . . . .                    | 1,276 85   |                   |                   |
| management, . . . . .                      | 12 45      |                   |                   |
| taxes, . . . . .                           | 417 18     |                   |                   |
| incidentals, . . . . .                     | 15 65      |                   |                   |
|  | <u></u>    | \$3,131 37        |                   |
| Income from sale of electricity, . . . . . |            |                   | \$4,096 60        |
| Other sources, . . . . .                   |            |                   | 1 00              |
| Balance to profit and loss, . . . . .      |            | 966 23            |                   |
|  |            | <u>\$4,097 60</u> | <u>\$4,097 60</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.      | Cr.      |
|---|----------|----------|
| Balance June 30, 1920, . . . . .            | \$585 37 |          |
| Balance of manufacturing account, . . . . . |          | \$966 23 |
| Other items of income, . . . . .            |          | 19 32    |
| Interest paid, . . . . .                    | 139 53   |          |
| Balance June 30, 1921, . . . . .            | 260 65   |          |
|   | <hr/>    | <hr/>    |
|   | \$985 55 | \$985 55 |

## TAUNTON GAS LIGHT COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:                                 |             |              |
| Lands, . . . . .                           | \$8,000 00  |              |
| Buildings, . . . . .                       | 53,147 02   |              |
| Machinery and equipment, . . . . .         | 252,090 12  |              |
| Mains, . . . . .                           | 256,000 00  |              |
| Meters, . . . . .                          | 16,700 00   |              |
|  | <hr/>       | \$688,937 14 |
| Other assets:                              |             |              |
| Office building, . . . . .                 | \$15,000 00 |              |
| Cash, . . . . .                            | 19,980 31   |              |
| Due for gas, . . . . .                     | 17,719 24   |              |
| Sundry accounts due the company, . . . . . | 8,271 79    |              |
| Gas coal on hand, . . . . .                | 31,090 00   |              |
| Coke on hand, . . . . .                    | 8,127 63    |              |
| Tar on hand, . . . . .                     | 450 00      |              |
| Enrichers on hand, . . . . .               | 1,608 39    |              |
| Purifying materials on hand, . . . . .     | 960 00      |              |
| Other gas materials on hand, . . . . .     | 727 20      |              |
| Stoves on hand, . . . . .                  | 823 29      |              |
| Gas fixtures on hand, . . . . .            | 15,971 85   |              |
| Ammonia on hand, . . . . .                 | 320 00      |              |
| Investments (securities), . . . . .        | 1,094 88    |              |
|  | <hr/>       | 122,144 58   |
| Total assets, . . . . .                    |             | \$811,081 72 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$330,000 00 |
| Notes payable, . . . . .                                    | 277,000 00   |
| Unpaid bills, . . . . .                                     | 20,474 64    |
| Deposits by customers, . . . . .                            | 915 00       |
| Premium realized on stock issues, . . . . .                 | 103,000 00   |
| Amounts due from the company, not included above, . . . . . | 4,434 64     |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$735,824 28 |
| Profit and loss balance, . . . . .                          | 75,257 44    |
|   | <hr/>        |
| Total credits, . . . . .                                    | \$811,081 72 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.          | Cr.          |
|---------------------------------------|--------------|--------------|
| At works, . . . . .                   | \$308,784 73 |              |
| For distribution, . . . . .           | 28,597 10    |              |
| management, . . . . .                 | 15,028 05    |              |
| taxes, . . . . .                      | 19,825 02    |              |
| incidentals, . . . . .                | 6,141 91     |              |
|                                       | <hr/>        |              |
|                                       | \$378,376 81 |              |
| Income from sale of gas, . . . . .    |              | \$412,189 16 |
| residuals, . . . . .                  |              | 33,135 86    |
| other sources, . . . . .              |              | 36 00        |
| Balance to profit and loss, . . . . . | 66,984 21    |              |
|                                       | <hr/>        | <hr/>        |
|                                       | \$445,361 02 | \$445,361 02 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .            |              | \$73,692 86  |
| Balance of manufacturing account, . . . . . |              | 66,984 21    |
| Interest received, . . . . .                |              | 348 82       |
| Rents, . . . . .                            |              | 385 87       |
| Jobbing, . . . . .                          |              | 3,598 33     |
| Other items of income, . . . . .            |              | 207 91       |
| Interest paid, . . . . .                    | \$18,850 82  |              |
| Dividends declared, . . . . .               | 33,000 00    |              |
| Depreciation, . . . . .                     | 18,109 74    |              |
| Balance June 30, 1921, . . . . .            | 75,257 44    |              |
|   | <hr/>        | <hr/>        |
|   | \$145,218 00 | \$145,218 00 |

## TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

## TURNERS FALLS POWER AND ELECTRIC COMPANY.

## ASSETS.

|   |                 |
|---|-----------------|
| Electric plant:                               |                 |
| Lands, . . . . .                              | \$285,716 95    |
| Buildings, . . . . .                          | 2,371,502 03    |
| Reservoirs, dams, lands and canals, . . . . . | 3,240,758 16    |
| Steam plant, . . . . .                        | 1,145,782 36    |
| Electric plant, . . . . .                     | 2,190,200 05    |
| Hydraulic plant equipment, . . . . .          | 364,286 86      |
| Overhead lines, . . . . .                     | 2,021,571 53    |
| Underground wires and cables, . . . . .       | 529 88          |
| Transformers, . . . . .                       | 25,946 38       |
| Meters, . . . . .                             | 14,609 01       |
|   | <hr/>           |
|   | \$11,660,903 21 |
| Other assets:                                 |                 |
| Office building, . . . . .                    | \$13,021 78     |
| Other permanent structures, . . . . .         | 158,130 46      |
| Cash, . . . . .                               | 168,537 23      |

Other assets — *Concluded.*

|  |              |    |
|--|--------------|----|
| Notes receivable, . . . . .                              | \$484,031    | 54 |
| Unfinished construction, . . . . .                       | 51,329       | 83 |
| Due for electricity, . . . . .                           | 128,432      | 98 |
| Sundry accounts due the company, . . . . .               | 20,519       | 87 |
| Electric fuel on hand, . . . . .                         | 372,269      | 79 |
| Electric tools and implements, . . . . .                 | 13,931       | 69 |
| Other electric materials and supplies on hand, . . . . . | 118,802      | 21 |
| Stable and garage equipment, . . . . .                   | 36,876       | 40 |
| Office furniture, . . . . .                              | 8,268        | 23 |
| Development of storage, . . . . .                        | 48,125       | 84 |
| Prepaid accounts, . . . . .                              | 94,565       | 99 |
| Investments (securities), . . . . .                      | 216,190      | 00 |
| Income accrued, . . . . .                                | 16,347       | 09 |
|  | <hr/>        |    |
|  | \$1,949,380  | 93 |
| Total assets, . . . . .                                  | \$13,610,284 | 14 |

## LIABILITIES.

|   |              |    |
|---|--------------|----|
| Capital stock (common), . . . . .                           | \$9,636,600  | 00 |
| Capital stock (employees'), . . . . .                       | 20,800       | 00 |
| Coupon notes, . . . . .                                     | 2,500,000    | 00 |
| Other notes payable, . . . . .                              | 625,000      | 00 |
| Unpaid bills, . . . . .                                     | 20,042       | 51 |
| Interest accrued but not due, . . . . .                     | 75,808       | 81 |
| Reserve, . . . . .  | 354,490      | 88 |
| Amounts due from the company, not included above, . . . . . | 71,434       | 70 |
|   | <hr/>        |    |
| Total liabilities, . . . . .                                | \$13,304,176 | 90 |
| Profit and loss balance, . . . . .                          | 306,107      | 24 |
|   | <hr/>        |    |
| Total credits, . . . . .                                    | \$13,610,284 | 14 |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | DR.         | CR.         |
|--|-------------|-------------|
| At station, . . . . .                      | \$211,559   | 36          |
| For current bought, . . . . .              | 102,118     | 00          |
| distribution, . . . . .                    | 148,577     | 22          |
| management, . . . . .                      | 87,509      | 02          |
| taxes, . . . . .                           | 296,349     | 32          |
| incidentals, . . . . .                     | 36,451      | 71          |
|  | <hr/>       |             |
|  | \$882,564   | 63          |
| Income from sale of electricity, . . . . . |             | \$1,716,920 |
| other sources, . . . . .                   |             | 51,625      |
| Balance to profit and loss, . . . . .      | 885,981     | 24          |
|  | <hr/>       | <hr/>       |
|  | \$1,768,545 | 87          |
|  |             | \$1,768,545 |
|  |             | 87          |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$304,807   |
| Balance of manufacturing account, . . . . . |             | 885,981     |
| Interest received, . . . . .                |             | 56,229      |
| Rents, . . . . .                            |             | 4,464       |
| Interest paid, . . . . .                    | \$250,990   | 27          |
| Dividends declared, . . . . .               | 579,255     | 15          |
| Other items, . . . . .                      | 115,129     | 46          |
| Balance June 30, 1921, . . . . .            | 306,107     | 24          |
|   | <hr/>       | <hr/>       |
|   | \$1,251,482 | 12          |
|   |             | \$1,251,482 |
|   |             | 12          |

## TYNGSBORO ELECTRIC LIGHT COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:  |             |              |
| Lands, . . . . .   | \$550 00    |              |
| Buildings, . . . . .                                     | 2,230 00    |              |
| Steam plant, . . . . .                                   | 1,650 00    |              |
| Electric plant, . . . . .                                | 18,917 83   |              |
| Overhead lines, . . . . .                                | 82,675 32   |              |
| Rights of way, . . . . .                                 | 10,481 00   |              |
| Transformers, . . . . .                                  | 10,997 40   |              |
| Meters, . . . . .  | 8,328 52    |              |
| Street lamps and fixtures, . . . . .                     | 4,754 82    |              |
|  | <hr/>       | \$140,584 89 |
| Other assets:  |             |              |
| Other permanent structures, . . . . .                    | \$12,468 68 |              |
| Cash, . . . . .  | 5,001 95    |              |
| Notes receivable, . . . . .                              | 5,000 00    |              |
| Due for electricity, . . . . .                           | 5,334 29    |              |
| Sundry accounts due the company, . . . . .               | 64,142 16   |              |
| Electric tools and implements, . . . . .                 | 2,760 65    |              |
| Other electric materials and supplies on hand, . . . . . | 5,783 94    |              |
| Office furniture, . . . . .                              | 1,081 00    |              |
| Prepaid insurance, . . . . .                             | 413 20      |              |
| Suspense account, . . . . .                              | 23,819 54   |              |
|  | <hr/>       | 125,805 41   |
| Total assets, . . . . .                                  |             | \$266,390 30 |
| Profit and loss balance, . . . . .                       |             | 5,419 83     |
|  |             | <hr/>        |
| Total debits, . . . . .                                  |             | \$271,810 13 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$7,500 00   |
| Bonds issued, . . . . .                                     | 47,200 00    |
| Notes payable, . . . . .                                    | 144,913 54   |
| Unpaid bills, . . . . .                                     | 65,427 35    |
| Deposits by customers, . . . . .                            | 198 00       |
| Interest accrued but not due, . . . . .                     | 3,088 23     |
| Amounts due from the company, not included above, . . . . . | 3,483 01     |
|   | <hr/>        |
| Total liabilities, . . . . .                                | \$271,810 13 |

## MANUFACTURING ACCOUNT.

|                               |            |             |     |
|-------------------------------|------------|-------------|-----|
| Operating expenses:           |            | DR.         | CR. |
| For current bought, . . . . . | \$7,713 72 |             |     |
| distribution, . . . . .       | 3,229 72   |             |     |
| management, . . . . .         | 1,714 29   |             |     |
| taxes, . . . . .              | 1,397 41   |             |     |
| incidentals, . . . . .        | 252 89     |             |     |
|                               | <hr/>      | \$14,308 03 |     |

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Income from sale of electricity, . . . . |                    | \$14,739 32        |
| other sources, . . . .                   |                    | 71 13              |
| Balance to profit and loss, . . . .      | \$502 42           |                    |
|  | <u>\$14,810 45</u> | <u>\$14,810 45</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . .            | \$6,230 59         |                    |
| Balance of manufacturing account, . . . . |                    | \$502 42           |
| Jobbing, . . . .                          |                    | 195 37             |
| Adjusting entries, . . . .                |                    | 2,748 02           |
| Cancellation of notes payable, . . . .    |                    | 13,500 00          |
| Interest paid, . . . .                    | 2,257 05           |                    |
| Adjusting entries, . . . .                | 13,500 00          |                    |
| Other items, . . . .                      | 378 00             |                    |
| Balance June 30, 1921, . . . .            |                    | 5,419 83           |
|   | <u>\$22,365 64</u> | <u>\$22,365 64</u> |

## UNION LIGHT AND POWER COMPANY.

(Franklin.)

## ASSETS.

|  |                     |                     |
|--|---------------------|---------------------|
| Electric plant:  |                     |                     |
| Lands and buildings, . . . .                           | \$15,550 37         |                     |
| Steam plant, . . . .                                   | 10,861 52           |                     |
| Electric plant, . . . .                                | 49,611 84           |                     |
| Overhead lines, . . . .                                | 301,961 13          |                     |
| Transmission lines, . . . .                            | 70,717 87           |                     |
| Transformers, . . . .                                  | 39,416 08           |                     |
| Meters, . . . .  | 35,276 37           |                     |
|  | <u>\$523,395 18</u> |                     |
| Other assets:  |                     |                     |
| Unfinished construction, . . . .                       | \$59,951 74         |                     |
| Cash, . . . .  | 129,310 74          |                     |
| Notes receivable, . . . .                              | 2,800 00            |                     |
| Due for electricity, . . . .                           | 20,637 82           |                     |
| Sundry accounts due the company, . . . .               | 19,317 28           |                     |
| Equipment, etc., leased, . . . .                       | 4,212 12            |                     |
| Motors and inside wiring, . . . .                      | 17,132 06           |                     |
| Electric tools and implements, . . . .                 | 902 14              |                     |
| Other electric materials and supplies on hand, . . . . | 33,988 39           |                     |
| Stable and garage equipment, . . . .                   | 7,887 92            |                     |
| Office furniture, . . . .                              | 12,160 42           |                     |
| Reserve funds, . . . .                                 | 62,023 73           |                     |
| Prepaid accounts, . . . .                              | 1,834 84            |                     |
| Investments (securities), . . . .                      | 100 00              |                     |
|  | <u>372,259 20</u>   |                     |
| Total assets, . . . .                                  |                     | <u>\$895,654 38</u> |

| LIABILITIES.  |  |              |
|---|--|--------------|
| Capital stock, . . . . .                                    |  | \$462,800 00 |
| Coupon notes, . . . . .                                     |  | 200,000 00   |
| Other notes payable, . . . . .                              |  | 148,125 00   |
| Unpaid bills, . . . . .                                     |  | 33,931 96    |
| Deposits by customers, . . . . .                            |  | 1,826 00     |
| Interest accrued but not due, . . . . .                     |  | 3,230 52     |
| Reserves, . . . . .   |  | 12,908 71    |
| Amounts due from the company, not included above, . . . . . |  | 8,021 89     |
| Total liabilities, . . . . .                                |  | \$870,844 08 |
| Profit and loss balance, . . . . .                          |  | 24,810 30    |
| Total credits, . . . . .                                    |  | \$895,654 38 |

| MANUFACTURING ACCOUNT.                     |              | Dr.          | Cr.          |
|--|--------------|--------------|--------------|
| Operating expenses:                        |              |              |              |
| For current bought, . . . . .              | \$109,564 09 |              |              |
| distribution, . . . . .                    | 15,589 85    |              |              |
| management, . . . . .                      | 27,126 91    |              |              |
| taxes, . . . . .                           | 15,464 56    |              |              |
| incidentals, . . . . .                     | 2,456 60     |              |              |
|  |              | \$170,202 01 |              |
| Income from sale of electricity, . . . . . |              |              | \$266,027 20 |
| other sources, . . . . .                   |              |              | 2,372 07     |
| Balance to profit and loss, . . . . .      |              | 98,197 26    |              |
|  |              | \$268,399 27 | \$268,399 27 |

| PROFIT AND LOSS ACCOUNT.                    |              | Dr.          | Cr.         |
|---|--------------|--------------|-------------|
| Balance June 30, 1920, . . . . .            |              |              | \$24,692 12 |
| Balance of manufacturing account, . . . . . |              |              | 98,197 26   |
| Interest received, . . . . .                |              |              | 4,084 60    |
| Jobbing, . . . . .                          |              |              | 2,577 22    |
| Transfer from reserves, . . . . .           |              |              | 2,048 53    |
| Other items of income, . . . . .            |              |              | 327 25      |
| Interest paid, . . . . .                    | \$20,540 84  |              |             |
| Dividends declared, . . . . .               | 38,052 00    |              |             |
| Depreciation, . . . . .                     | 22,033 84    |              |             |
| Reserves, . . . . .                         | 3,549 35     |              |             |
| Other items, . . . . .                      | 22,940 65    |              |             |
| Balance June 30, 1921, . . . . .            | 24,810 30    |              |             |
|   | \$131,926 98 | \$131,926 98 |             |

## UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

| ASSETS.                |              |  |
|------------------------|--------------|--|
| Electric plant:        |              |  |
| Lands, . . . . .       | \$541,770 60 |  |
| Buildings, . . . . .   | 1,242,258 31 |  |
| Steam plant, . . . . . | 912,793 67   |  |



Electric plant — *Concluded.*

|   |              |
|---|--------------|
| Electric plant, . . . . .               | \$764,296 09 |
| Hydraulic plant equipment, . . . . .    | 47,829 81    |
| Overhead lines, . . . . .               | 254,481 10   |
| Underground conduits, . . . . .         | 1,286,434 99 |
| Underground wires and cables, . . . . . | 1,290,607 95 |
| Transformers, . . . . .                 | 226,723 34   |
| Meters, . . . . .                       | 208,347 79   |
| Street lamps and fixtures, . . . . .    | 133,272 72   |

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\$6,908,816 37

## Other assets:

|  |             |
|--|-------------|
| Office building, . . . . .                               | \$74,157 74 |
| Other permanent structures, . . . . .                    | 281,819 18  |
| Cash, . . . . .  | 46,359 30   |
| Due for electricity, . . . . .                           | 131,608 65  |
| Sundry accounts due the company, . . . . .               | 67,020 14   |
| Electric fuel on hand, . . . . .                         | 198,894 55  |
| Electric tools and implements, . . . . .                 | 8,993 15    |
| Other electric materials and supplies on hand, . . . . . | 285,362 89  |
| Stable and garage equipment, . . . . .                   | 62,957 12   |
| Office furniture, . . . . .                              | 6,243 31    |
| Prepaid insurance and interest, . . . . .                | 9,309 50    |
| Investments (securities), . . . . .                      | 138,600 00  |
| Note discount, . . . . .                                 | 67,580 00   |

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1,378,905 53

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Total assets, . . . . . \$8,287,721 90

## LIABILITIES.

|   |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$3,200,000 00 |
| Coupon notes, . . . . .                                     | 1,500,000 00   |
| Other notes payable, . . . . .                              | 75,000 00      |
| Unpaid bills, . . . . .                                     | 31,324 46      |
| Deposits by customers, . . . . .                            | 54,154 29      |
| Interest accrued but not due, . . . . .                     | 31,666 65      |
| Premium realized on stock issues, . . . . .                 | 1,933,471 40   |
| Reserves, . . . . .   | 25,753 12      |
| Amounts due from the company, not included above, . . . . . | 3,722 86       |

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Total liabilities, . . . . . \$6,855,092 78

Profit and loss balance, . . . . . 1,432,629 12

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Total credits, . . . . . \$8,287,721 90

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.            | Cr.            |
|--|----------------|----------------|
| At station, . . . . .                      | \$538,358 86   |                |
| For current bought, . . . . .              | 141,566 00     |                |
| distribution, . . . . .                    | 175,944 39     |                |
| management, . . . . .                      | 145,951 96     |                |
| taxes, . . . . .                           | 228,232 22     |                |
| incidentals, . . . . .                     | 9,499 67       |                |
|  | <hr/>          |                |
|  | \$1,239,553 10 |                |
| Income from sale of electricity, . . . . . |                | \$2,036,088 61 |
| Balance to profit and loss, . . . . .      | 796,535 51     |                |
|  | <hr/>          |                |
|  | \$2,036,088 61 | \$2,036,088 61 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                   | CR.                   |
|---|-----------------------|-----------------------|
| Balance June 30, 1920, . . . . .                    |                       | \$953,973 70          |
| Balance of manufacturing account, . . . . .         |                       | 796,535 51            |
| Interest received, . . . . .                        |                       | 16,304 34             |
| Rents, . . . . .                                    |                       | 6,799 92              |
| Dividend on Indian Orchard Company stock, . . . . . |                       | 350,000 00            |
| Other items of income, . . . . .                    |                       | 25 00                 |
| Interest paid, . . . . .                            | \$132,065 17          |                       |
| Dividends declared, . . . . .                       | 363,435 00            |                       |
| Depreciation, . . . . .                             | 188,887 23            |                       |
| Other items, . . . . .                              | 9,621 92              |                       |
| Balance June 30, 1921, . . . . .                    | 1,432,629 12          |                       |
|   | <u>\$2,126,638 47</u> | <u>\$2,126,638 47</u> |

## WARE ELECTRIC COMPANY.

## ASSETS.

|  |            |                     |
|--|------------|---------------------|
| Electric plant:                            |            |                     |
| Lands, . . . . .                           | \$450 00   |                     |
| Buildings, . . . . .                       | 11,468 13  |                     |
| Steam plant, . . . . .                     | 16,759 30  |                     |
| Electric plant, . . . . .                  | 52,632 22  |                     |
| Overhead lines, . . . . .                  | 120,420 83 |                     |
| Transformers, . . . . .                    | 6,645 65   |                     |
| Meters, . . . . .                          | 11,312 90  |                     |
|  | <u></u>    | \$219,689 03        |
| Other assets:                              |            |                     |
| Unfinished construction, . . . . .         | \$10 67    |                     |
| Construction expense, . . . . .            | 5,969 24   |                     |
| Cash, . . . . .                            | 56,581 67  |                     |
| Due for electricity, . . . . .             | 6,725 73   |                     |
| Sundry accounts due the company, . . . . . | 1,538 35   |                     |
| Motors and inside wiring, . . . . .        | 15,974 73  |                     |
| Electric tools and implements, . . . . .   | 327 20     |                     |
| Stable and garage equipment, . . . . .     | 250 00     |                     |
| Office furniture, . . . . .                | 1,224 45   |                     |
| Reserve fund, . . . . .                    | 5,409 75   |                     |
| Prepaid accounts, . . . . .                | 1,875 75   |                     |
| Investments (securities), . . . . .        | 3,000 00   |                     |
|  | <u></u>    | 98,887 54           |
| Total assets, . . . . .                    |            | <u>\$318,576 57</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$194,000 00        |
| Notes payable, . . . . .                                    | 106,300 00          |
| Unpaid bills, . . . . .                                     | 4,415 64            |
| Deposits by customers, . . . . .                            | 917 75              |
| Interest accrued but not due, . . . . .                     | 11 33               |
| Reserves, . . . . .   | 3,924 97            |
| Amounts due from the company, not included above, . . . . . | 2,494 63            |
| Total liabilities, . . . . .                                | <u>\$312,064 32</u> |
| Profit and loss balance, . . . . .                          | 6,512 25            |
| Total credits, . . . . .                                    | <u>\$318,576 57</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:              |             | Dr.                | Cr.                |
|----------------------------------|-------------|--------------------|--------------------|
| For current bought,              | \$36,887 71 |                    |                    |
| distribution,                    | 4,607 57    |                    |                    |
| management,                      | 7,993 73    |                    |                    |
| taxes,                           | 6,541 77    |                    |                    |
| incidentals,                     | 985 80      |                    |                    |
|                                  |             | \$57,016 58        |                    |
| Income from sale of electricity, |             |                    | \$76,394 89        |
| other sources,                   |             |                    | 7,419 19           |
| Balance to profit and loss,      |             | 26,797 50          |                    |
|                                  |             | <u>\$83,814 08</u> | <u>\$83,814 08</u> |

## PROFIT AND LOSS ACCOUNT.

|                                   | Dr.                | Cr.                |
|-----------------------------------|--------------------|--------------------|
| Balance June 30, 1920,            |                    | \$6,503 80         |
| Balance of manufacturing account, |                    | 26,797 50          |
| Interest received,                |                    | 2,151 86           |
| Jobbing,                          |                    | 234 64             |
| Transfer from reserves,           |                    | 730 73             |
| Other items of income,            |                    | 2 91               |
| Interest paid,                    | \$8,647 52         |                    |
| Dividends declared,               | 13,580 00          |                    |
| Depreciation,                     | 2,972 17           |                    |
| Reserves,                         | 1,130 78           |                    |
| Other items,                      | 3,578 72           |                    |
| Balance June 30, 1921,            | 6,512 25           |                    |
|                                   | <u>\$36,421 44</u> | <u>\$36,421 44</u> |

## WARE (GAS).

(See OTIS COMPANY.)

## WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

## ASSETS.

## Gas plant:

|                          |                     |
|--------------------------|---------------------|
| Buildings,               | \$30,469 03         |
| Machinery and equipment, | 91,210 62           |
| Mains,                   | 156,596 06          |
| Services,                | 18,153 19           |
| Meters,                  | 46,473 65           |
|                          | <u>\$342,902 55</u> |

## Electric plant:

|                 |             |
|-----------------|-------------|
| Lands,          | \$35,810 42 |
| Buildings,      | 115,814 52  |
| Steam plant,    | 188,753 86  |
| Electric plant, | 83,968 28   |

Electric plant — *Concluded.*

|   |              |              |
|---|--------------|--------------|
| Overhead lines, . . . . .               | \$268,601 15 |              |
| Underground conduits, . . . . .         | 5,240 00     |              |
| Underground wires and cables, . . . . . | 1,638 59     |              |
| Transformers, . . . . .                 | 88,757 38    |              |
| Meters, . . . . .                       | 58,379 62    |              |
| Street lamps and fixtures, . . . . .    | 2,000 00     |              |
|   |              | <hr/>        |
|   |              | \$848,363 82 |

## Other assets:

|  |             |                |
|--|-------------|----------------|
| Office building, . . . . .                               | \$20,443 19 |                |
| Cash, . . . . .  | 12,187 38   |                |
| Notes receivable, . . . . .                              | 22,803 96   |                |
| Due for gas, . . . . .                                   | 20,440 63   |                |
| Due for electricity, . . . . .                           | 45,942 54   |                |
| Sundry accounts due the company, . . . . .               | 4,776 24    |                |
| Gas coal on hand, . . . . .                              | 5,181 10    |                |
| Enrichers on hand, . . . . .                             | 4,259 91    |                |
| Other gas materials on hand, . . . . .                   | 19,579 10   |                |
| Gas tools and implements, . . . . .                      | 1,765 16    |                |
| Electric fuel on hand, . . . . .                         | 34,096 41   |                |
| Electric tools and implements, . . . . .                 | 3,740 10    |                |
| Other electric materials and supplies on hand, . . . . . | 41,427 42   |                |
| Stable and garage equipment, . . . . .                   | 14,037 74   |                |
| Office furniture, . . . . .                              | 6,274 95    |                |
| Prepaid accounts, . . . . .                              | 12,157 85   |                |
| Investments (securities), . . . . .                      | 8,154 13    |                |
|  |             | <hr/>          |
|  |             | 277,267 81     |
|  |             | <hr/>          |
| Total assets, . . . . .                                  |             | \$1,468,534 18 |

## LIABILITIES.

|   |                |                |
|---|----------------|----------------|
| Capital stock, . . . . .                                    | \$800,000 00   |                |
| Bonds issued, . . . . .                                     | 25,000 00      |                |
| Notes payable, . . . . .                                    | 429,000 00     |                |
| Unpaid bills, . . . . .                                     | 71,431 35      |                |
| Deposits by customers, . . . . .                            | 824 93         |                |
| Unpaid dividends, . . . . .                                 | 16,000 00      |                |
| Interest accrued but not due, . . . . .                     | 4,181 97       |                |
| Reserves, . . . . .   | 8,347 62       |                |
| Amounts due from the company, not included above, . . . . . | 19,559 59      |                |
|   |                | <hr/>          |
| Total liabilities, . . . . .                                | \$1,374,345 46 |                |
| Profit and loss balance, . . . . .                          | 94,188 72      |                |
|   |                | <hr/>          |
| Total credits, . . . . .                                    |                | \$1,468,534 18 |

## MANUFACTURING ACCOUNT.

|                             |              |              |     |
|-----------------------------|--------------|--------------|-----|
| Operating expenses (gas):   |              | DR.          | CR. |
| At works, . . . . .         | \$100,794 64 |              |     |
| For distribution, . . . . . | 11,043 91    |              |     |
| management, . . . . .       | 10,124 24    |              |     |
| taxes, . . . . .            | 9,201 85     |              |     |
| incidentals, . . . . .      | 2,709 97     |              |     |
|                             | <hr/>        |              |     |
|                             |              | \$133,874 61 |     |

| Operating expenses (electric):     | DR.          | CR.          |
|------------------------------------|--------------|--------------|
| At station, . . . . .              | \$187,332 12 |              |
| For current bought, . . . . .      | 3,583 22     |              |
| distribution, . . . . .            | 27,500 07    |              |
| management, . . . . .              | 16,793 23    |              |
| taxes, . . . . .                   | 21,073 49    |              |
| incidentals, . . . . .             | 9,849 93     |              |
|                                    | <hr/>        |              |
|                                    | \$266,132 06 |              |
| Income from sale of gas, . . . . . |              | \$177,160 05 |
| sale of electricity, . . . . .     |              | 340,742 03   |
| Balance to profit and loss:        |              |              |
| Gas, . . . . .                     | 43,285 44    |              |
| Electric, . . . . .                | 74,609 97    |              |
|                                    | <hr/>        | <hr/>        |
|                                    | \$517,902 08 | \$517,902 08 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.          | CR.          |
|--|--------------|--------------|
| Balance June 30, 1920, . . . . .                     |              | \$115,232 41 |
| Balance of gas manufacturing account, . . . . .      |              | 43,285 44    |
| Balance of electric manufacturing account, . . . . . |              | 74,609 97    |
| Interest received, . . . . .                         |              | 359 77       |
| Rents, . . . . .                                     |              | 481 31       |
| Jobbing, . . . . .                                   |              | 4,482 74     |
| Interest paid, . . . . .                             | \$37,279 60  |              |
| Dividends declared, . . . . .                        | 56,000 00    |              |
| Coupon note expense, . . . . .                       | 995 85       |              |
| Depreciation, . . . . .                              | 38,668 94    |              |
| Reserves, . . . . .                                  | 7,982 74     |              |
| Other items, . . . . .                               | 3,335 79     |              |
| Balance June 30, 1921, . . . . .                     | 94,188 72    |              |
|  | <hr/>        | <hr/>        |
|  | \$238,451 64 | \$238,451 64 |

## WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Company, Lessee.)

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Electric plant:                            |            |              |
| Lands, . . . . .                           | \$1,250 00 |              |
| Buildings, . . . . .                       | 3,543 78   |              |
| Steam plant, . . . . .                     | 1,492 28   |              |
| Electric plant, . . . . .                  | 10,868 86  |              |
| Overhead lines, . . . . .                  | 64,247 59  |              |
| Transformers, . . . . .                    | 6,550 36   |              |
| Meters, . . . . .                          | 12,894 34  |              |
|  | <hr/>      | \$100,847 21 |
| Other assets:                              |            |              |
| Cash, . . . . .                            | \$1,322 25 |              |
| Sundry accounts due the company, . . . . . | 470 83     |              |
| Motors on hand, . . . . .                  | 430 71     |              |
| Office furniture, . . . . .                | 393 29     |              |
| Reserve fund, . . . . .                    | 7,500 00   |              |
| Investments (real estate), . . . . .       | 1,778 10   |              |
|  | <hr/>      | 11,895 18    |
| Total assets, . . . . .                    |            | \$112,742 39 |

| LIABILITIES.                            |  |              |
|---|--|--------------|
| Capital stock, . . . . .                |  | \$36,500 00  |
| Bonds issued, . . . . .                 |  | 10,000 00    |
| Interest accrued but not due, . . . . . |  | 166 67       |
| Reserves, . . . . .                     |  | 912 50       |
| Permanent debt construction, . . . . .  |  | 47,392 06    |
| Total liabilities, . . . . .            |  | \$94,971 23  |
| Profit and loss balance, . . . . .      |  | 17,771 16    |
| Total credits, . . . . .                |  | \$112,742 39 |

| PROFIT AND LOSS ACCOUNT.                                      |           | DR.         | CR.         |
|---|-----------|-------------|-------------|
| Balance June 30, 1920, . . . . .                              |           |             | \$17,634 77 |
| Interest received, . . . . .                                  |           |             | 644 72      |
| Rent from Marlborough Electric Company, . . . . .             |           |             | 3,650 00    |
| From Marlborough Electric Company for depreciation, . . . . . |           |             | 4,500 00    |
| Interest paid, . . . . .                                      | \$508 33  |             |             |
| Dividends declared, . . . . .                                 | 3,650 00  |             |             |
| Depreciation, . . . . .                                       | 4,500 00  |             |             |
| Balance June 30, 1921, . . . . .                              | 17,771 16 |             |             |
|   |           | \$26,429 49 | \$26,429 49 |

## WEST BOSTON GAS COMPANY.

| ASSETS.   |             |              |
|---|-------------|--------------|
| Gas plant:  |             |              |
| Lands, . . . . .  | \$16,185 52 |              |
| Buildings, . . . . .  | 41,284 33   |              |
| Machinery and equipment, . . . . .                          | 100,938 96  |              |
| Mains, . . . . .  | 177,924 96  |              |
| Services, . . . . .   | 23,002 20   |              |
| Meters, . . . . .   | 40,711 82   |              |
|   |             | \$400,047 79 |
| Other assets:   |             |              |
| Office building, . . . . .                                  | \$29,160 70 |              |
| Cash, . . . . .   | 367 61      |              |
| Notes receivable, . . . . .                                 | 2,285 00    |              |
| Due for gas, . . . . .                                      | 19,651 94   |              |
| Sundry accounts due the company, . . . . .                  | 6,291 26    |              |
| Gas coal on hand, . . . . .                                 | 27,435 68   |              |
| Tar on hand, . . . . .                                      | 2,940 74    |              |
| Enrichers on hand, . . . . .                                | 2,083 76    |              |
| Purifying materials on hand, . . . . .                      | 1,095 86    |              |
| Other gas materials, stoves and fixtures on hand, . . . . . | 14,710 59   |              |
| Gas tools and implements, . . . . .                         | 2,033 32    |              |
| Stable and garage equipment, . . . . .                      | 4,207 07    |              |
| Office furniture, . . . . .                                 | 2,235 39    |              |
|   |             | 114,498 92   |
| Total assets, . . . . .                                     |             | \$514,546 71 |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$279,600 00        |
| Bonds issued, . . . . .                                     | 159,000 00          |
| Notes payable, . . . . .                                    | 32,000 00           |
| Unpaid bills, . . . . .                                     | 9,482 90            |
| Deposits by customers, . . . . .                            | 3,182 00            |
| Interest accrued but not due, . . . . .                     | 3,243 88            |
| Depreciation reserve, . . . . .                             | 15,215 00           |
| Amounts due from the company, not included above, . . . . . | 2,289 78            |
| Total liabilities, . . . . .                                | <u>\$504,013 56</u> |
| Profit and loss balance, . . . . .                          | 10,533 15           |
| Total credits, . . . . .                                    | <u>\$514,546 71</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| At works, . . . . .                   | \$125,783 84        |                     |
| For distribution, . . . . .           | 25,479 24           |                     |
| management, . . . . .                 | 15,465 12           |                     |
| taxes, . . . . .                      | 10,567 89           |                     |
| incidentals, . . . . .                | 5,641 86            |                     |
|                                       | <u>\$182,937 95</u> |                     |
| Income from sale of gas, . . . . .    |                     | \$219,384 33        |
| residuals, . . . . .                  |                     | 3,586 87            |
| other sources, . . . . .              |                     | 453 29              |
| Balance to profit and loss, . . . . . | <u>40,486 54</u>    |                     |
|                                       | <u>\$223,424 49</u> | <u>\$223,424 49</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .            |                    | \$11,767 62        |
| Balance of manufacturing account, . . . . . |                    | 40,486 54          |
| Interest received, . . . . .                |                    | 1,953 16           |
| Rents, . . . . .                            |                    | 986 00             |
| Jobbing, . . . . .                          |                    | 2,081 57           |
| Other items of income, . . . . .            |                    | 780 84             |
| Interest paid, . . . . .                    | \$12,444 16        |                    |
| Dividends declared, . . . . .               | 22,368 00          |                    |
| Depreciation reserve, . . . . .             | 12,000 00          |                    |
| Other items, . . . . .                      | 710 42             |                    |
| Balance June 30, 1921, . . . . .            | <u>10,533 15</u>   |                    |
|   | <u>\$58,055 73</u> | <u>\$58,055 73</u> |

## WEYMOUTH LIGHT AND POWER COMPANY.

## ASSETS.

|                                |                     |
|--------------------------------|---------------------|
| Electric plant:                |                     |
| Lands and buildings, . . . . . | \$73,323 02         |
| Steam plant, . . . . .         | 185,072 39          |
| Electric plant, . . . . .      | 120,951 17          |
| Overhead lines, . . . . .      | 457,684 75          |
| Transformers, . . . . .        | 38,016 23           |
| Meters, . . . . .              | 32,768 44           |
|                                | <u>\$907,816 00</u> |

## Other assets:

|  |            |                     |
|--|------------|---------------------|
| Office building, . . . . .                               | \$7,683 42 |                     |
| Cash, . . . . .  | 29,036 13  |                     |
| Unfinished construction, . . . . .                       | 4,085 73   |                     |
| Construction expense, . . . . .                          | 46,201 13  |                     |
| Due for electricity, . . . . .                           | 60,138 62  |                     |
| Sundry accounts due the company, . . . . .               | 34,264 40  |                     |
| Trade acceptance, . . . . .                              | 14,813 32  |                     |
| Electric fuel on hand, . . . . .                         | 34,649 58  |                     |
| Motors and inside wiring, . . . . .                      | 17,188 96  |                     |
| Electric tools and implements, . . . . .                 | 3,988 38   |                     |
| Other electric materials and supplies on hand, . . . . . | 21,238 23  |                     |
| Stable and garage equipment, . . . . .                   | 6,683 73   |                     |
| Office furniture, . . . . .                              | 4,637 32   |                     |
| Reserve funds, . . . . .                                 | 12,292 90  |                     |
| Suspense accounts, . . . . .                             | 2,303 82   |                     |
| Prepaid accounts, . . . . .                              | 7,641 53   |                     |
|  |            | <u>\$306,847 20</u> |
| Total assets, . . . . .                                  |            | \$1,214,663 20      |

## LIABILITIES.

|   |                |                       |
|---|----------------|-----------------------|
| Capital stock, . . . . .                                    | \$478,300 00   |                       |
| Capital stock subscribed, . . . . .                         | 3,480 00       |                       |
| Notes payable, . . . . .                                    | 502,000 00     |                       |
| Unpaid bills, . . . . .                                     | 53,495 57      |                       |
| Deposits by customers, . . . . .                            | 4,638 90       |                       |
| Trade acceptance, . . . . .                                 | 59,253 27      |                       |
| Interest accrued but not due, . . . . .                     | 2,715 99       |                       |
| Premium realized on stock issues, . . . . .                 | 101,400 00     |                       |
| Reserves, . . . . .   | 2,304 04       |                       |
| Amounts due from the company, not included above, . . . . . | 5,917 94       |                       |
| Total liabilities, . . . . .                                | \$1,213,505 71 |                       |
| Profit and loss balance, . . . . .                          | 1,157 49       |                       |
| Total credits, . . . . .                                    |                | <u>\$1,214,663 20</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| At station, . . . . .                      | \$99,394 68         |                     |
| For current bought, . . . . .              | 102,508 43          |                     |
| distribution, . . . . .                    | 26,719 88           |                     |
| management, . . . . .                      | 10,776 09           |                     |
| taxes, . . . . .                           | 23,412 09           |                     |
| incidentals, . . . . .                     | 6,488 58            |                     |
|  | <u>\$269,299 75</u> |                     |
| Income from sale of electricity, . . . . . |                     | \$343,474 99        |
| other sources, . . . . .                   |                     | 15,902 16           |
| Balance to profit and loss, . . . . .      | 90,077 40           |                     |
|  | <u>\$359,377 15</u> | <u>\$359,377 15</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr. | Cr.       |
|---|-----|-----------|
| Balance June 30, 1920, . . . . .            |     | \$722 08  |
| Balance of manufacturing account, . . . . . |     | 90,077 40 |
| Interest received, . . . . .                |     | 1,863 94  |



|                                  | DR.          | CR.          |
|----------------------------------|--------------|--------------|
| Rents, . . . . .                 |              | \$240 00     |
| Jobbing, . . . . .               |              | 1,727 75     |
| Other items of income, . . . . . |              | 12,535 23    |
| Interest paid, . . . . .         | \$39,731 27  |              |
| Dividends declared, . . . . .    | 45,782 50    |              |
| Depreciation, . . . . .          | 10,036 37    |              |
| Reserve, . . . . .               | 1,836 28     |              |
| Other items, . . . . .           | 8,622 49     |              |
| Balance June 30, 1921, . . . . . | 1,157 49     |              |
|                                  | <hr/>        | <hr/>        |
|                                  | \$107,166 40 | \$107,166 40 |

## WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

## WILLIAMSTOWN GAS COMPANY.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:   |             |              |
| Lands, . . . . .                                   | \$1,045 00  |              |
| Buildings, . . . . .                               | 1,014 17    |              |
| Machinery and equipment, . . . . .                 | 1,335 93    |              |
| Mains, . . . . .                                   | 26,862 62   |              |
| Services, . . . . .                                | 5,278 49    |              |
| Meters, . . . . .                                  | 4,211 42    |              |
|  | <hr/>       | \$39,687 63  |
| Electric plant:                                    |             |              |
| Overhead lines, . . . . .                          | \$26,410 43 |              |
| Transformers, . . . . .                            | 6,611 18    |              |
| Meters, . . . . .                                  | 6,899 83    |              |
| Street lamps and fixtures, . . . . .               | 2,347 35    |              |
|  | <hr/>       | 42,268 79    |
| Other assets:                                      |             |              |
| Unfinished construction, . . . . .                 | \$577 47    |              |
| Cash, . . . . .                                    | 4,110 43    |              |
| Due for gas, . . . . .                             | 1,925 16    |              |
| Due for electricity, . . . . .                     | 3,535 98    |              |
| Sundry accounts due the company, . . . . .         | 674 23      |              |
| Gas materials on hand, . . . . .                   | 964 08      |              |
| Tools and implements, . . . . .                    | 163 05      |              |
| Electric materials and supplies on hand, . . . . . | 1,256 28    |              |
| Stable and garage equipment, . . . . .             | 170 00      |              |
| Office furniture, . . . . .                        | 711 49      |              |
| Investments (real estate), . . . . .               | 3,775 00    |              |
| Note discount, . . . . .                           | 303 00      |              |
|  | <hr/>       | 18,166 17    |
| Total assets, . . . . .                            |             | <hr/>        |
|  |             | \$100,122 59 |

| LIABILITIES.                       |  |  |  |  |  |  |  |  |              |
|------------------------------------|--|--|--|--|--|--|--|--|--------------|
| Capital stock, . . . . .           |  |  |  |  |  |  |  |  | \$40,000 00  |
| Notes payable, . . . . .           |  |  |  |  |  |  |  |  | 44,500 00    |
| Unpaid bills, . . . . .            |  |  |  |  |  |  |  |  | 3,343 24     |
| Deposits by customers, . . . . .   |  |  |  |  |  |  |  |  | 1,272 36     |
| Depreciation reserve, . . . . .    |  |  |  |  |  |  |  |  | 5,914 50     |
| Total liabilities, . . . . .       |  |  |  |  |  |  |  |  | \$95,030 10  |
| Profit and loss balance, . . . . . |  |  |  |  |  |  |  |  | 5,092 49     |
| Total credits, . . . . .           |  |  |  |  |  |  |  |  | \$100,122 59 |

| MANUFACTURING ACCOUNT.             |  |  |  |             |     |             |  |             |  |
|------------------------------------|--|--|--|-------------|-----|-------------|--|-------------|--|
| Operating expenses (gas):          |  |  |  |             | Dr. | Cr.         |  |             |  |
| At works, . . . . .                |  |  |  | \$0 15      |     |             |  |             |  |
| For gas bought, . . . . .          |  |  |  | 21,986 16   |     |             |  |             |  |
| distribution, . . . . .            |  |  |  | 1,700 45    |     |             |  |             |  |
| management, . . . . .              |  |  |  | 2,234 96    |     |             |  |             |  |
| taxes, . . . . .                   |  |  |  | 1,152 60    |     |             |  |             |  |
| incidentals, . . . . .             |  |  |  | 629 81      |     |             |  |             |  |
|                                    |  |  |  |             |     | \$27,704 13 |  |             |  |
| Operating expenses (electric):     |  |  |  |             |     |             |  |             |  |
| For current bought, . . . . .      |  |  |  | \$13,939 01 |     |             |  |             |  |
| distribution, . . . . .            |  |  |  | 2,619 22    |     |             |  |             |  |
| management, . . . . .              |  |  |  | 3,871 84    |     |             |  |             |  |
| taxes, . . . . .                   |  |  |  | 1,736 24    |     |             |  |             |  |
| incidentals, . . . . .             |  |  |  | 272 95      |     |             |  |             |  |
|                                    |  |  |  |             |     | 22,439 26   |  |             |  |
| Income from sale of gas, . . . . . |  |  |  |             |     |             |  | \$27,224 32 |  |
| sale of electricity, . . . . .     |  |  |  |             |     |             |  | 41,087 55   |  |
| Balance to profit and loss:        |  |  |  |             |     |             |  |             |  |
| Gas, . . . . .                     |  |  |  |             |     |             |  | 479 81      |  |
| Electric, . . . . .                |  |  |  |             |     | 18,648 29   |  |             |  |
|                                    |  |  |  |             |     | \$68,791 68 |  | \$68,791 68 |  |

| PROFIT AND LOSS ACCOUNT.                             |  |  |  |  |          |             |  |             |  |
|--|--|--|--|--|----------|-------------|--|-------------|--|
|  |  |  |  |  | Dr.      | Cr.         |  |             |  |
| Balance June 30, 1920, . . . . .                     |  |  |  |  |          |             |  | \$3,944 01  |  |
| Balance of gas manufacturing account, . . . . .      |  |  |  |  | \$479 81 |             |  |             |  |
| Balance of electric manufacturing account, . . . . . |  |  |  |  |          |             |  | 18,648 29   |  |
| Interest received, . . . . .                         |  |  |  |  |          |             |  | 18 40       |  |
| Rents, . . . . .                                     |  |  |  |  |          |             |  | 168 00      |  |
| Jobbing, . . . . .                                   |  |  |  |  |          |             |  | 270 11      |  |
| Other items of income, . . . . .                     |  |  |  |  |          |             |  | 1 17        |  |
| Interest paid, . . . . .                             |  |  |  |  | 3,209 43 |             |  |             |  |
| Dividends declared, . . . . .                        |  |  |  |  | 6,000 00 |             |  |             |  |
| Depreciation reserve, . . . . .                      |  |  |  |  | 5,970 00 |             |  |             |  |
| Note discount, . . . . .                             |  |  |  |  | 2,182 00 |             |  |             |  |
| Other items, . . . . .                               |  |  |  |  | 116 25   |             |  |             |  |
| Balance June 30, 1921, . . . . .                     |  |  |  |  | 5,092 49 |             |  |             |  |
|  |  |  |  |  |          | \$23,049 98 |  | \$23,049 98 |  |

## WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

## Electric plant:

|                                      |              |
|--------------------------------------|--------------|
| Lands, . . . . .                     | \$118,210 25 |
| Buildings, . . . . .                 | 5,977 07     |
| Dams and canals, . . . . .           | 64,600 75    |
| Electric plant, . . . . .            | 22,567 99    |
| Hydraulic plant equipment, . . . . . | 37,887 87    |
| Overhead lines, . . . . .            | 51,993 55    |
| Transformers, . . . . .              | 9,521 33     |
| Meters, . . . . .                    | 9,468 77     |

---

 \$320,227 58

## Other assets:

|  |            |
|--|------------|
| Unfinished construction, . . . . .                       | \$9,723 16 |
| Cash, . . . . .  | 57,447 31  |
| Due for electricity, . . . . .                           | 11,991 00  |
| Sundry accounts due the company, . . . . .               | 6,826 18   |
| Motors and inside wiring, . . . . .                      | 1,006 26   |
| Electric tools and implements, . . . . .                 | 410 42     |
| Other electric materials and supplies on hand, . . . . . | 5,155 89   |
| Stable and garage equipment, . . . . .                   | 450 00     |
| Office furniture, . . . . .                              | 2,317 31   |
| Reserve fund, . . . . .                                  | 5,788 13   |
| Prepaid accounts, . . . . .                              | 2,514 76   |

---

 103,630 42

---

 Total assets, . . . . . \$423,858 00

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                                    | \$227,000 00 |
| Notes payable, . . . . .                                    | 157,000 00   |
| Unpaid bills, . . . . .                                     | 4,471 29     |
| Interest accrued but not due, . . . . .                     | 105 36       |
| Reserves, . . . . .   | 6,022 84     |
| Amounts due from the company, not included above, . . . . . | 3,797 41     |

---

 Total liabilities, . . . . . \$398,396 90

---

 Profit and loss balance, . . . . . 25,461 10

---

 Total credits, . . . . . \$423,858 00

## MANUFACTURING ACCOUNT.

## Operating expenses:

|                               |            |
|-------------------------------|------------|
| At station, . . . . .         | \$5,443 59 |
| For current bought, . . . . . | 11,483 43  |
| distribution, . . . . .       | 3,392 93   |
| management, . . . . .         | 8,824 14   |
| taxes, . . . . .              | 9,772 24   |
| incidentals, . . . . .        | 1,387 31   |

Dr.

Cr.

---

 \$40,303 64

---

 Income from sale of electricity, . . . . . \$68,541 91

---

 other sources, . . . . . 2,298 04

---

 Balance to profit and loss, . . . . . 30,536 31

---

 \$70,839 95

---

 \$70,839 95

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$25,954 70 |
| Balance of manufacturing account, . . . . . |             | 30,536 31   |
| Interest received, . . . . .                |             | 1,649 59    |
| Jobbing, . . . . .                          |             | 1,136 95    |
| Transfer from reserves, . . . . .           |             | 1,373 14    |
| Other items of income, . . . . .            |             | 83 91       |
| Interest paid, . . . . .                    | \$12,621 25 |             |
| Dividends declared, . . . . .               | 18,160 00   |             |
| Depreciation, . . . . .                     | 1,295 14    |             |
| Reserves, . . . . .                         | 1,003 57    |             |
| Other items, . . . . .                      | 2,193 54    |             |
| Balance June 30, 1921, . . . . .            | 25,461 10   |             |
|   | <hr/>       | <hr/>       |
|   | \$60,734 60 | \$60,734 60 |

## WOBURN GAS LIGHT COMPANY.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Gas plant:                                 |            |              |
| Lands, . . . . .                           | \$4,400 00 |              |
| Buildings, . . . . .                       | 9,100 00   |              |
| Machinery and equipment, . . . . .         | 26,013 08  |              |
| Mains, . . . . .                           | 5,371 18   |              |
| Services, . . . . .                        | 51,941 82  |              |
| Meters, . . . . .                          | 8,098 58   |              |
|  | <hr/>      | \$104,924 66 |
| Other assets:                              |            |              |
| Cash, . . . . .                            | \$225 90   |              |
| Due for gas, . . . . .                     | 5,846 44   |              |
| Sundry accounts due the company, . . . . . | 1,632 28   |              |
| Gas coal on hand, . . . . .                | 1,471 98   |              |
| Coke on hand, . . . . .                    | 225 00     |              |
| Purifying materials on hand, . . . . .     | 30 00      |              |
| Other gas materials on hand, . . . . .     | 4,309 83   |              |
| Gas tools and implements, . . . . .        | 341 80     |              |
| Office furniture, . . . . .                | 1,249 93   |              |
|  | <hr/>      | 15,333 16    |
| Total assets, . . . . .                    |            | <hr/>        |
|  |            | \$120,257 82 |

## LIABILITIES.

|                                    |              |
|------------------------------------|--------------|
| Capital stock, . . . . .           | \$45,100 00  |
| Notes payable, . . . . .           | 27,500 00    |
| Unpaid bills, . . . . .            | 4,250 77     |
| Deposits by customers, . . . . .   | 1,023 00     |
|                                    | <hr/>        |
| Total liabilities, . . . . .       | \$77,873 77  |
| Profit and loss balance, . . . . . | 42,384 05    |
|                                    | <hr/>        |
| Total credits, . . . . .           | \$120,257 82 |

## MANUFACTURING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| At works, . . . . .                   | \$1,935 87  |             |
| For gas bought, . . . . .             | 34,868 49   |             |
| distribution, . . . . .               | 4,119 98    |             |
| management, . . . . .                 | 9,445 97    |             |
| taxes, . . . . .                      | 2,676 72    |             |
| incidentals, . . . . .                | 1,388 19    |             |
|                                       | <hr/>       |             |
|                                       | \$54,435 22 |             |
| Income from sale of gas, . . . . .    |             | \$56,932 61 |
| residuals, . . . . .                  |             | 121 94      |
| Balance to profit and loss, . . . . . | 2,619 33    |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$57,054 55 | \$57,054 55 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .            |             | \$42,561 72 |
| Balance of manufacturing account, . . . . . |             | 2,619 33    |
| Interest received, . . . . .                |             | 31 74       |
| Jobbing, . . . . .                          |             | 1,128 60    |
| Interest paid, . . . . .                    | \$2,008 22  |             |
| Dividends declared, . . . . .               | 1,804 00    |             |
| Other items, . . . . .                      | 145 12      |             |
| Balance June 30, 1921, . . . . .            | 42,384 05   |             |
|   | <hr/>       | <hr/>       |
|   | \$46,341 39 | \$46,341 39 |

## WORCESTER COUNTY GAS COMPANY.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Gas plant:                                 |            |              |
| Lands, . . . . .                           | \$4,832 50 |              |
| Buildings, . . . . .                       | 20,032 13  |              |
| Machinery and equipment, . . . . .         | 31,842 16  |              |
| Holders, . . . . .                         | 11,243 00  |              |
| Mains, . . . . .                           | 203,180 28 |              |
| Services, . . . . .                        | 44,599 43  |              |
| Meters, . . . . .                          | 21,005 25  |              |
|  | <hr/>      | \$336,734 75 |
| Other assets:                              |            |              |
| Office building, . . . . .                 | \$3,621 91 |              |
| Gas arc lamps, . . . . .                   | 147 80     |              |
| Cash, . . . . .                            | 2,021 98   |              |
| Due for gas, . . . . .                     | 7,492 63   |              |
| Sundry accounts due the company, . . . . . | 1,398 69   |              |
| Gas coal on hand, . . . . .                | 3,134 86   |              |
| Enrichers on hand, . . . . .               | 490 77     |              |
| Other gas materials on hand, . . . . .     | 7,584 78   |              |
| Gas tools and implements, . . . . .        | 541 37     |              |
| Stable and garage equipment, . . . . .     | 293 85     |              |
| Office furniture, . . . . .                | 1,072 44   |              |
| Note discount, . . . . .                   | 2,524 00   |              |
|  | <hr/>      | 30,325 08    |
| Total assets, . . . . .                    |            | \$367,059 83 |
| Profit and loss balance, . . . . .         |            | 8,307 29     |
| Total debits, . . . . .                    |            | <hr/>        |
|  |            | \$375,367 12 |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                                    | \$285,000 00        |
| Notes payable, . . . . .                                    | 21,600 00           |
| Unpaid bills, . . . . .                                     | 4,861 75            |
| Deposits by customers, . . . . .                            | 1,307 91            |
| Amounts due from the company, not included above, . . . . . | 62,597 46           |
| Total liabilities, . . . . .                                | <u>\$375,367 12</u> |

## MANUFACTURING ACCOUNT.

| Operating expenses:                   | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| At works, . . . . .                   | \$23,122 45        |                    |
| For gas bought, . . . . .             | 26,727 11          |                    |
| distribution, . . . . .               | 11,981 54          |                    |
| management, . . . . .                 | 7,388 98           |                    |
| taxes, . . . . .                      | 5,334 53           |                    |
| incidentals, . . . . .                | 2,161 21           |                    |
|                                       | <u>\$76,715 82</u> |                    |
| Income from sale of gas, . . . . .    |                    | \$76,374 22        |
| Balance to profit and loss, . . . . . |                    | 341 60             |
|                                       | <u>\$76,715 82</u> | <u>\$76,715 82</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .            | \$270 58          |                   |
| Balance of manufacturing account, . . . . . | 341 60            |                   |
| Interest received, . . . . .                |                   | \$5 18            |
| Jobbing, . . . . .                          |                   | 611 03            |
| Other items of income, . . . . .            |                   | 6 38              |
| Interest paid, . . . . .                    | 6,101 34          |                   |
| Depreciation, . . . . .                     | 43 92             |                   |
| Note discount, . . . . .                    | 1,104 00          |                   |
| Other items, . . . . .                      | 1,068 44          |                   |
| Balance June 30, 1921, . . . . .            |                   | 8,307 29          |
|   | <u>\$8,929 88</u> | <u>\$8,929 88</u> |

## WORCESTER ELECTRIC LIGHT COMPANY.

## ASSETS.

|   |                       |
|---|-----------------------|
| Electric plant:                         |                       |
| Lands, . . . . .                        | \$229,236 16          |
| Buildings, . . . . .                    | 618,739 39            |
| Leicester plant, . . . . .              | 25,136 60             |
| Steam plant, . . . . .                  | 1,173,291 14          |
| Electric plant, . . . . .               | 319,364 96            |
| Overhead lines, . . . . .               | 331,948 66            |
| Underground conduits, . . . . .         | 681,811 96            |
| Underground wires and cables, . . . . . | 720,159 39            |
| Transformers, . . . . .                 | 119,396 34            |
| Meters, . . . . .                       | 161,619 96            |
| Street lamps and fixtures, . . . . .    | 24,746 15             |
|   | <u>\$4,405,450 71</u> |

## Other assets:

|  |             |                     |
|--|-------------|---------------------|
| Office building, . . . . .                               | \$54,220 31 |                     |
| Cash, . . . . .  | 55,128 83   |                     |
| Due for electricity, . . . . .                           | 149,226 35  |                     |
| Sundry accounts due the company, . . . . .               | 100,345 51  |                     |
| Electric fuel on hand, . . . . .                         | 169,450 35  |                     |
| Motors on hand, . . . . .                                | 22,014 98   |                     |
| Other electric materials and supplies on hand, . . . . . | 246,350 62  |                     |
| Stable and garage equipment, . . . . .                   | 24,253 80   |                     |
| Office furniture, . . . . .                              | 26,686 97   |                     |
| Prepaid interest, . . . . .                              | 7,122 05    |                     |
|  |             | <u>\$854,799 77</u> |
| Total assets, . . . . .                                  |             | \$5,260,250 48      |

## LIABILITIES.

|   |                |                       |
|---|----------------|-----------------------|
| Capital stock, . . . . .                    | \$2,000,000 00 |                       |
| Notes payable, . . . . .                    | 775,000 00     |                       |
| Unpaid bills, . . . . .                     | 117,755 15     |                       |
| Deposits by customers, . . . . .            | 45,212 50      |                       |
| Premium realized on stock issues, . . . . . | 1,438,232 00   |                       |
| Reserves, . . . . .                         | 127,000 00     |                       |
|   |                | <u>\$4,503,199 65</u> |
| Total liabilities, . . . . .                |                | \$4,503,199 65        |
| Profit and loss balance, . . . . .          |                | 757,050 83            |
|   |                | <u>\$5,260,250 48</u> |
| Total credits, . . . . .                    |                | \$5,260,250 48        |

## MANUFACTURING ACCOUNT.

| Operating expenses:                        | Dr.                   | Cr.                   |
|--|-----------------------|-----------------------|
| At station, . . . . .                      | \$983,159 08          |                       |
| For current bought, . . . . .              | 59,430 83             |                       |
| distribution, . . . . .                    | 231,753 14            |                       |
| management, . . . . .                      | 143,097 08            |                       |
| taxes, . . . . .                           | 284,402 91            |                       |
| incidentals, . . . . .                     | 36,998 81             |                       |
|  | <u>\$1,738,841 85</u> |                       |
| Income from sale of electricity, . . . . . |                       | \$2,333,811 76        |
| other sources, . . . . .                   |                       | 43,815 85             |
| Balance to profit and loss, . . . . .      | 638,785 76            |                       |
|  | <u>\$2,377,627 61</u> | <u>\$2,377,627 61</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.                   | Cr.                   |
|--|-----------------------|-----------------------|
| Balance June 30, 1920, . . . . .             |                       | \$754,389 75          |
| Balance of manufacturing account, . . . . .  |                       | 638,785 76            |
| Interest received, . . . . .                 |                       | 6,035 45              |
| Rents, . . . . .                             |                       | 10,225 30             |
| Jobbing, . . . . .                           |                       | 19,149 98             |
| Profit on sales of capital assets, . . . . . |                       | 47,383 92             |
| Interest paid, . . . . .                     | \$33,915 05           |                       |
| Dividends declared, . . . . .                | 400,000 00            |                       |
| Depreciation, . . . . .                      | 241,613 39            |                       |
| Inventory adjustments, . . . . .             | 35,004 28             |                       |
| Other items, . . . . .                       | 8,386 61              |                       |
| Balance June 30, 1921, . . . . .             | 757,050 83            |                       |
|  | <u>\$1,475,970 16</u> | <u>\$1,475,970 16</u> |

## WORCESTER GAS LIGHT COMPANY.

## ASSETS.

## Gas plant:

|                                    |                |                |
|------------------------------------|----------------|----------------|
| Lands and buildings, . . . . .     | \$2,404,713 17 |                |
| Machinery and equipment, . . . . . | 838,644 46     |                |
| Holders, . . . . .                 | 629,072 24     |                |
| Mains and services, . . . . .      | 490,681 84     |                |
| Meters, . . . . .                  | 172,597 91     |                |
|                                    | <hr/>          | \$4,535,709 62 |

## Other assets:

|  |             |              |
|--|-------------|--------------|
| Office building, . . . . .                 | \$45,000 00 |              |
| Cash, . . . . .                            | 129,335 15  |              |
| Due for gas, . . . . .                     | 160,618 41  |              |
| Sundry accounts due the company, . . . . . | 33,585 06   |              |
| Gas coal on hand, . . . . .                | 26,569 89   |              |
| Coke on hand, . . . . .                    | 63,084 21   |              |
| Tar on hand, . . . . .                     | 24,215 08   |              |
| Enrichers on hand, . . . . .               | 5,153 24    |              |
| Purifying materials on hand, . . . . .     | 2,889 88    |              |
| Other gas materials on hand, . . . . .     | 121,946 98  |              |
| Stoves on hand, . . . . .                  | 34,466 87   |              |
| Gas fixtures on hand, . . . . .            | 11,532 61   |              |
| Stable and garage equipment, . . . . .     | 24,740 43   |              |
| Office furniture, . . . . .                | 5,917 98    |              |
| Sinking fund, . . . . .                    | 544 20      |              |
| Prepaid insurance and interest, . . . . .  | 35,100 38   |              |
| Discount on securities, . . . . .          | 65,771 00   |              |
| Suspense account, . . . . .                | 325,000 00  |              |
|  | <hr/>       | 1,115,471 37 |

Total assets, . . . . . \$5,651,180 99

## LIABILITIES.

|   |                |  |
|---|----------------|--|
| Capital stock (common), . . . . .                           | \$1,400,000 00 |  |
| Capital stock (preferred), . . . . .                        | 164,300 00     |  |
| Bonds issued, . . . . .                                     | 1,400,000 00   |  |
| Coupon notes, . . . . .                                     | 750,000 00     |  |
| Other notes payable, . . . . .                              | 555,000 00     |  |
| Unpaid bills, . . . . .                                     | 29,321 80      |  |
| Deposits by customers, . . . . .                            | 109,110 13     |  |
| Unpaid dividends, . . . . .                                 | 3,286 00       |  |
| Interest accrued but not due, . . . . .                     | 69,289 86      |  |
| Premium realized on stock issues, . . . . .                 | 850,000 00     |  |
| Reserves, . . . . .   | 15,682 57      |  |
| Amounts due from the company, not included above, . . . . . | 24,063 27      |  |

|                                    |                |  |
|------------------------------------|----------------|--|
| Total liabilities, . . . . .       | \$5,370,053 63 |  |
| Profit and loss balance, . . . . . | 281,127 36     |  |

|                          |                |  |
|--------------------------|----------------|--|
| Total credits, . . . . . | \$5,651,180 99 |  |
|--------------------------|----------------|--|



## MANUFACTURING ACCOUNT.

|                                       | DR.                   | CR.                   |
|---------------------------------------|-----------------------|-----------------------|
| Operating expenses:                   |                       |                       |
| At works, . . . . .                   | \$1,120,180 30        |                       |
| For distribution, . . . . .           | 141,523 85            |                       |
| management, . . . . .                 | 78,560 97             |                       |
| taxes, . . . . .                      | 109,994 57            |                       |
| incidentals, . . . . .                | 28,393 74             |                       |
|                                       | <u>\$1,478,653 43</u> |                       |
| Income from sale of gas, . . . . .    |                       | \$1,650,966 03        |
| residuals, . . . . .                  |                       | 90,392 17             |
| other sources, . . . . .              |                       | 3,196 24              |
| Balance to profit and loss, . . . . . | 265,901 01            |                       |
|                                       | <u>\$1,744,554 44</u> | <u>\$1,744,554 44</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                 | CR.                 |
|---|---------------------|---------------------|
| Balance June 30, 1920, . . . . .            |                     | \$226,698 15        |
| Balance of manufacturing account, . . . . . |                     | 265,901 01          |
| Interest received, . . . . .                |                     | 4,166 22            |
| Rents, . . . . .                            |                     | 998 04              |
| Other items of income, . . . . .            |                     | 2,770 19            |
| Interest paid, . . . . .                    | \$190,061 40        |                     |
| Dividends declared, . . . . .               | 8,934 00            |                     |
| Other items, . . . . .                      | 20,410 85           |                     |
| Balance June 30, 1921, . . . . .            | 281,127 36          |                     |
|   | <u>\$500,533 61</u> | <u>\$500,533 61</u> |

## WORCESTER SUBURBAN ELECTRIC COMPANY.

## ASSETS.

|  |                     |                |
|--|---------------------|----------------|
| Electric plant:  |                     |                |
| Lands and buildings, . . . . .                           | \$67,537 94         |                |
| Steam plant, . . . . .                                   | 82,844 04           |                |
| Electric plant, . . . . .                                | 101,210 08          |                |
| Overhead lines, . . . . .                                | 522,120 56          |                |
| Transformers, . . . . .                                  | 72,604 04           |                |
| Meters, . . . . .  | 63,286 77           |                |
|  | <u>\$909,603 43</u> |                |
| Other assets:  |                     |                |
| Cash, . . . . .  | \$60,760 13         |                |
| Due for electricity, . . . . .                           | 27,135 80           |                |
| Sundry accounts due the company, . . . . .               | 9,672 04            |                |
| Motors and inside wiring, . . . . .                      | 3,678 57            |                |
| Electric tools and implements, . . . . .                 | 308 51              |                |
| Other electric materials and supplies on hand, . . . . . | 9,817 57            |                |
| Stable and garage equipment, . . . . .                   | 7,675 22            |                |
| Office furniture, . . . . .                              | 5,705 39            |                |
| Reserve funds, . . . . .                                 | 43,054 10           |                |
| Prepaid accounts, . . . . .                              | 6,731 38            |                |
| Investments (securities), . . . . .                      | 54,070 00           |                |
|  | <u>228,608 71</u>   |                |
| Total assets, . . . . .                                  |                     | \$1,138,212 14 |

| LIABILITIES.  |                |
|---|----------------|
| Capital stock, . . . . .                                    | \$800,000 00   |
| Notes payable, . . . . .                                    | 171,525 66     |
| Unpaid bills, . . . . .                                     | 36,748 27      |
| Deposits by customers, . . . . .                            | 10,380 79      |
| Unpaid dividends, . . . . .                                 | 20,000 00      |
| Interest accrued but not due, . . . . .                     | 179 82         |
| Premium realized on stock issues, . . . . .                 | 50,000 00      |
| Reserves, . . . . .   | 10,873 57      |
| Amounts due from the company, not included above, . . . . . | 17,454 79      |
| Total liabilities, . . . . .                                | \$1,117,162 90 |
| Profit and loss balance, . . . . .                          | 21,049 24      |
| Total credits, . . . . .                                    | \$1,138,212 14 |

| MANUFACTURING ACCOUNT.                     |              | DR.          | CR.          |
|--|--------------|--------------|--------------|
| Operating expenses:                        |              |              |              |
| For current bought, . . . . .              | \$161,495 64 |              |              |
| distribution, . . . . .                    | 41,528 70    |              |              |
| management, . . . . .                      | 30,996 59    |              |              |
| taxes, . . . . .                           | 40,243 92    |              |              |
| incidentals, . . . . .                     | 3,661 61     |              |              |
|  |              | \$277,926 46 |              |
| Income from sale of electricity, . . . . . |              |              | \$393,959 98 |
| other sources, . . . . .                   |              |              | 950 93       |
| Balance to profit and loss, . . . . .      |              | 116,984 45   |              |
|  |              | \$394,910 91 | \$394,910 91 |

| PROFIT AND LOSS ACCOUNT.                      |              | DR.          | CR.         |
|---|--------------|--------------|-------------|
| Balance June 30, 1920, . . . . .              |              |              | \$16,446 81 |
| Balance of manufacturing account, . . . . .   |              |              | 116,984 45  |
| Interest received, . . . . .                  |              |              | 7,887 61    |
| Rents, . . . . .                              |              |              | 38,143 87   |
| Jobbing, . . . . .                            |              |              | 2,586 14    |
| Transfer from reserves, . . . . .             |              |              | 3,736 29    |
| Received from Uxbridge Steam Plant, . . . . . |              |              | 18,000 00   |
| Other items of income, . . . . .              |              |              | 337 77      |
| Interest paid, . . . . .                      | \$23,182 26  |              |             |
| Dividends declared, . . . . .                 | 80,000 00    |              |             |
| Coupon note expense, . . . . .                | 1,792 55     |              |             |
| Depreciation, . . . . .                       | 56,101 75    |              |             |
| Reserves, . . . . .                           | 3,609 25     |              |             |
| Other items, . . . . .                        | 18,387 89    |              |             |
| Balance June 30, 1921, . . . . .              | 21,049 24    |              |             |
|   | \$204,122 94 | \$204,122 94 |             |

## APPENDIX C—WATER COMPANIES.

### BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1921.

[From the returns made, as corrected by the Department.]

#### AMHERST WATER COMPANY.

##### ASSETS.

|  |                     |
|--|---------------------|
| Plant, . . . . .                           | \$224,480 64        |
| Distribution tools and supplies, . . . . . | 519 49              |
| Other materials and supplies, . . . . .    | 1,045 05            |
| Cash on hand, . . . . .                    | 278 51              |
| Accounts receivable for water, . . . . .   | 3,286 79            |
| <b>Total assets, . . . . .</b>             | <b>\$229,610 48</b> |

##### LIABILITIES.

|  |                     |
|--|---------------------|
| Capital stock, . . . . .                             | \$150,000 00        |
| Notes payable, . . . . .                             | 50,000 00           |
| Interest accrued but not due, . . . . .              | 750 00              |
| Premiums realized on capital stock issued, . . . . . | 5,000 00            |
| <b>Total liabilities, . . . . .</b>                  | <b>\$205,750 00</b> |
| Profit and loss balance, . . . . .                   | 23,860 48           |
|  | <b>\$229,610 48</b> |

##### OPERATING ACCOUNT.

| Operating expenses:                   | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Supply, . . . . .                     | \$601 34           |                    |
| Distribution, . . . . .               | 620 33             |                    |
| Management, . . . . .                 | 4,869 07           |                    |
| Taxes, . . . . .                      | 6,303 47           |                    |
| Incidentals, . . . . .                | 259 18             |                    |
| Income from sale of water, . . . . .  |                    | \$28,910 53        |
| municipal income, . . . . .           |                    | 3,672 63           |
| Balance to profit and loss, . . . . . | 19,929 77          |                    |
|                                       | <b>\$32,583 16</b> | <b>\$32,583 16</b> |

##### PROFIT AND LOSS ACCOUNT.

|   | Dr. | Cr.         |
|---|-----|-------------|
| Balance June 30, 1920, . . . . .        |     | \$22,159 15 |
| Balance of operating account, . . . . . |     | 19,929 77   |
| Interest received, . . . . .            |     | 60 77       |

|                                  | Dr.         | Cr.         |
|----------------------------------|-------------|-------------|
| Rents, . . . . .                 |             | \$100 00    |
| Interest paid, . . . . .         | \$3,096 75  |             |
| Depreciation, . . . . .          | 4,792 46    |             |
| Dividends declared, . . . . .    | 10,500 00   |             |
| Balance June 30, 1921, . . . . . | 23,860 48   |             |
|                                  | <hr/>       | <hr/>       |
|                                  | \$42,249 69 | \$42,249 69 |

## ASHFIELD WATER COMPANY.

| ASSETS.                            |  |             |
|------------------------------------|--|-------------|
| Plant, . . . . .                   |  | \$13,900 00 |
| Cash on hand, . . . . .            |  | 142 00      |
| Investments, . . . . .             |  | 5,230 69    |
|                                    |  | <hr/>       |
| Total assets, . . . . .            |  | \$19,272 69 |
| LIABILITIES.                       |  |             |
| Capital stock, . . . . .           |  | \$15,600 00 |
|                                    |  | <hr/>       |
| Total liabilities, . . . . .       |  | \$15,600 00 |
| Profit and loss balance, . . . . . |  | 3,672 69    |
|                                    |  | <hr/>       |
|                                    |  | \$19,272 69 |

| OPERATING ACCOUNT.                    |            |            |
|---------------------------------------|------------|------------|
| Operating expenses:                   | Dr.        | Cr.        |
| Management, . . . . .                 | \$194 10   |            |
| Taxes, . . . . .                      | 263 85     |            |
| Income from sale of water, . . . . .  |            | \$1,046 20 |
| municipal income, . . . . .           |            | 260 00     |
| Balance to profit and loss, . . . . . | 848 25     |            |
|                                       | <hr/>      | <hr/>      |
|                                       | \$1,306 20 | \$1,306 20 |

| PROFIT AND LOSS ACCOUNT.                |            |            |
|---|------------|------------|
|   | Dr.        | Cr.        |
| Balance June 30, 1920, . . . . .        |            | \$2,324 44 |
| Balance of operating account, . . . . . |            | 848 25     |
| Other items of income, . . . . .        |            | 500 00     |
| Balance June 30, 1921, . . . . .        | \$3,672 69 |            |
|   | <hr/>      | <hr/>      |
|   | \$3,672 69 | \$3,672 69 |

## ASPINWALL WATER COMPANY.

(Lenox.)

| ASSETS.                  |  |             |
|--------------------------|--|-------------|
| Plant, . . . . .         |  | \$10,000 00 |
| LIABILITIES.             |  |             |
| Capital stock, . . . . . |  | \$10,000 00 |

## OPERATING ACCOUNT.

| Operating expenses:                  | Dr.        | Cr.        |
|--------------------------------------|------------|------------|
| Pumping, . . . . .                   | \$3,592 61 |            |
| Management, . . . . .                | 15 00      |            |
| Taxes, . . . . .                     | 27 81      |            |
| Income from sale of water, . . . . . |            | \$3,635 42 |
|                                      | <hr/>      | <hr/>      |
|                                      | \$3,635 42 | \$3,635 42 |

## AUBURN WATER COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Plant, . . . . .                           | \$57,789 29 |
| Station tools and supplies, . . . . .      | 611 22      |
| Distribution tools and supplies, . . . . . | 148 45      |
| Cash on hand, . . . . .                    | 194 00      |
| Accounts receivable for water, . . . . .   | 407 17      |
| Other accounts receivable, . . . . .       | 896 93      |
|  | <hr/>       |
| Total assets, . . . . .                    | \$60,047 06 |
| Profit and loss balance, . . . . .         | 3,313 34    |

---

\$63,360 40

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                | \$29,700 00 |
| Notes payable, . . . . .                | 31,810 00   |
| Accounts payable, . . . . .             | 1,826 37    |
| Interest accrued but not due, . . . . . | 24 03       |

---

Total liabilities, . . . . . \$63,360 40

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.        | Cr.        |
|---------------------------------------|------------|------------|
| Pumping, . . . . .                    | \$1,145 42 |            |
| Distribution, . . . . .               | 6 90       |            |
| Management, . . . . .                 | 724 35     |            |
| Taxes, . . . . .                      | 231 76     |            |
| Incidentals, . . . . .                | 298 46     |            |
| Income from sale of water, . . . . .  |            | \$1,109 13 |
| other sources, . . . . .              |            | 2 00       |
| Balance to profit and loss, . . . . . |            | 1,295 76   |
|                                       | <hr/>      | <hr/>      |
|                                       | \$2,406 89 | \$2,406 89 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .        |            | \$25 63    |
| Balance of operating account, . . . . . | \$1,295 76 |            |
| Interest paid, . . . . .                | 2,043 21   |            |
| Balance June 30, 1921, . . . . .        |            | 3,313 34   |
|   | <hr/>      | <hr/>      |
|   | \$3,338 97 | \$3,338 97 |

## BARNSTABLE WATER COMPANY.

| ASSETS.                                  |              |
|--|--------------|
| Plant, . . . . .                         | \$170,621 36 |
| Fuel on hand, . . . . .                  | 616 56       |
| Station tools and supplies, . . . . .    | 541 96       |
| Other materials and supplies, . . . . .  | 612 46       |
| Cash on hand, . . . . .                  | 804 86       |
| Accounts receivable for water, . . . . . | 2,297 32     |
| Suspense account, . . . . .              | 90 91        |
| Notes receivable, . . . . .              | 101 45       |
| Investments, . . . . .                   | 3,419 49     |
| <hr/>                                    |              |
| Total assets, . . . . .                  | \$179,106 37 |

| LIABILITIES.                            |              |
|---|--------------|
| Capital stock, . . . . .                | \$75,000 00  |
| Bonds outstanding, . . . . .            | 75,000 00    |
| Notes payable, . . . . .                | 11,500 00    |
| Accounts payable, . . . . .             | 549 73       |
| Interest accrued but not due, . . . . . | 937 50       |
| Reserves, . . . . .                     | 11,288 34    |
| <hr/>                                   |              |
| Total liabilities, . . . . .            | \$174,275 57 |
| Profit and loss balance, . . . . .      | 4,830 80     |
| <hr/>                                   |              |
|   | \$179,106 37 |

| OPERATING ACCOUNT.                    |  |             |             |
|---------------------------------------|--|-------------|-------------|
| Operating expenses:                   |  | Dr.         | Cr.         |
| Pumping, . . . . .                    |  | \$2,178 11  |             |
| Distribution, . . . . .               |  | 18 90       |             |
| Management, . . . . .                 |  | 4,127 05    |             |
| Taxes, . . . . .                      |  | 2,635 25    |             |
| Incidentals, . . . . .                |  | 406 69      |             |
| Income from sale of water, . . . . .  |  |             | \$16,899 94 |
| municipal income, . . . . .           |  |             | 2,603 14    |
| other sources, . . . . .              |  |             | 118 97      |
| Balance to profit and loss, . . . . . |  | 10,256 05   |             |
|                                       |  | <hr/>       | <hr/>       |
|                                       |  | \$19,622 05 | \$19,622 05 |

| PROFIT AND LOSS ACCOUNT.                |             |             |
|---|-------------|-------------|
|   | DR.         | CR.         |
| Balance June 30, 1920, . . . . .        |             | \$4,089 72  |
| Balance of operating account, . . . . . |             | 10,256 05   |
| Interest received, . . . . .            |             | 9 81        |
| Interest paid, . . . . .                | \$4,524 78  |             |
| Depreciation reserve, . . . . .         | 2,000 00    |             |
| Dividends declared, . . . . .           | 3,000 00    |             |
| Balance June 30, 1921, . . . . .        | 4,830 80    |             |
|   | <hr/>       | <hr/>       |
|   | \$14,355 58 | \$14,355 58 |

## BERKSHIRE WATER COMPANY.

(Lee.)

## ASSETS.

|   |             |
|---|-------------|
| Plant, . . . . .                          | \$71,153 00 |
| Office furniture and equipment, . . . . . | 60 00       |
| Stable and garage equipment, . . . . .    | 100 00      |
| Other materials and supplies, . . . . .   | 480 91      |
| Cash on hand, . . . . .                   | 7,703 62    |
| Accounts receivable for water, . . . . .  | 1,554 23    |
| Other accounts receivable, . . . . .      | 61 83       |
| Investments, . . . . .                    | 2,000 00    |
| <hr/>                                     |             |
| Total assets, . . . . .                   | \$83,113 59 |

## LIABILITIES.

|                                    |             |
|------------------------------------|-------------|
| Capital stock, . . . . .           | \$20,000 00 |
| Bonds outstanding, . . . . .       | 20,000 00   |
| Notes payable, . . . . .           | 30,070 00   |
| <hr/>                              |             |
| Total liabilities, . . . . .       | \$70,070 00 |
| Profit and loss balance, . . . . . | 13,043 59   |
| <hr/>                              |             |

\$83,113 59

## OPERATING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| Supply, . . . . .                     | \$206 93    |             |
| Distribution, . . . . .               | 543 24      |             |
| Management, . . . . .                 | 2,379 76    |             |
| Taxes, . . . . .                      | 870 14      |             |
| Incidentals, . . . . .                | 371 96      |             |
| Income from sale of water, . . . . .  |             | \$9,492 39  |
| municipal income, . . . . .           |             | 1,150 00    |
| Balance to profit and loss, . . . . . | 6,270 36    |             |
| <hr/>                                 |             |             |
|                                       | \$10,642 39 | \$10,642 39 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        |             | \$12,001 18 |
| Balance of operating account, . . . . . |             | 6,270 36    |
| Interest received, . . . . .            |             | 289 91      |
| Interest paid, . . . . .                | \$2,811 58  |             |
| Depreciation, . . . . .                 | 1,506 28    |             |
| Dividends declared, . . . . .           | 1,200 00    |             |
| Balance June 30, 1921, . . . . .        | 13,043 59   |             |
| <hr/>                                   |             |             |
|   | \$18,561 45 | \$18,561 45 |

## BRANT ROCK WATER COMPANY.

(Marshfield.)

| ASSETS.                                  |                    |
|--|--------------------|
| Plant, . . . . .                         | \$25,111 25        |
| Stable and garage equipment, . . . . .   | 340 83             |
| Cash on hand, . . . . .                  | 12 64              |
| Accounts receivable for water, . . . . . | 9,047 50           |
| Total assets, . . . . .                  | <u>\$34,512 22</u> |
| LIABILITIES.                             |                    |
| Capital stock, . . . . .                 | \$5,000 00         |
| Notes payable, . . . . .                 | 4,500 00           |
| Accounts payable, . . . . .              | 15,153 50          |
| Reserves, . . . . .                      | 6,788 00           |
| Total liabilities, . . . . .             | <u>\$31,441 50</u> |
| Profit and loss balance, . . . . .       | 3,070 72           |
|  | <u>\$34,512 22</u> |

| OPERATING ACCOUNT.                    |  | Dr.                | Cr.                |
|---------------------------------------|--|--------------------|--------------------|
| Operating expenses:                   |  |                    |                    |
| Supply, . . . . .                     |  | \$200 00           |                    |
| Pumping, . . . . .                    |  | 2,690 16           |                    |
| Distribution, . . . . .               |  | 1,011 43           |                    |
| Management, . . . . .                 |  | 1,290 41           |                    |
| Taxes, . . . . .                      |  | 392 77             |                    |
| Incidentals, . . . . .                |  | 400 36             |                    |
| Income from sale of water, . . . . .  |  |                    | \$10,131 00        |
| municipal income, . . . . .           |  |                    | 51 00              |
| Balance to profit and loss, . . . . . |  | 4,196 87           |                    |
|                                       |  | <u>\$10,182 00</u> | <u>\$10,182 00</u> |

| PROFIT AND LOSS ACCOUNT.                |  | Dr.               | Cr.               |
|---|--|-------------------|-------------------|
| Balance June 30, 1920, . . . . .        |  |                   | \$237 15          |
| Balance of operating account, . . . . . |  |                   | 4,196 87          |
| Interest received, . . . . .            |  |                   | 12 93             |
| Other items of income, . . . . .        |  |                   | 89 72             |
| Interest paid, . . . . .                |  | \$960 95          |                   |
| Reserve, . . . . .                      |  | 505 00            |                   |
| Balance June 30, 1921, . . . . .        |  | 3,070 72          |                   |
|   |  | <u>\$4,536 67</u> | <u>\$4,536 67</u> |

## BRIDGEWATERS WATER COMPANY.

| ASSETS.                        |                     |
|--------------------------------|---------------------|
| Plant, . . . . .               | \$227,227 31        |
| Cash on hand, . . . . .        | 2,996 71            |
| Accounts receivable, . . . . . | 6,800 00            |
| Investments, . . . . .         | 14,303 31           |
| Total assets, . . . . .        | <u>\$251,327 33</u> |



## LIABILITIES.

|                                    |                     |
|------------------------------------|---------------------|
| Capital stock, . . . . .           | \$100,000 00        |
| Bonds outstanding, . . . . .       | 75,000 00           |
| Notes payable, . . . . .           | 3,500 00            |
| Accounts payable, . . . . .        | 3,754 35            |
| Total liabilities, . . . . .       | <u>\$182,254 35</u> |
| Profit and loss balance, . . . . . | 69,072 98           |
|                                    | <u>\$251,327 33</u> |

## OPERATING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| Pumping, . . . . .                    | \$4,519 52         |                    |
| Distribution, . . . . .               | 1,850 07           |                    |
| Management, . . . . .                 | 5,248 47           |                    |
| Taxes, . . . . .                      | 5,019 45           |                    |
| Incidentals, . . . . .                | 168 00             |                    |
| Income from sale of water, . . . . .  |                    | \$27,405 49        |
| municipal income, . . . . .           |                    | 3,570 00           |
| Balance to profit and loss, . . . . . | 14,169 98          |                    |
|                                       | <u>\$30,975 49</u> | <u>\$30,975 49</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        |                    | \$58,368 33        |
| Balance of operating account, . . . . . |                    | 14,169 98          |
| Interest received, . . . . .            |                    | 455 51             |
| Other items of income, . . . . .        |                    | 179 99             |
| Interest paid, . . . . .                | \$4,100 83         |                    |
| Balance June 30, 1921, . . . . .        | 69,072 98          |                    |
|   | <u>\$73,173 81</u> | <u>\$73,173 81</u> |

## CHESHIRE WATER COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Plant, . . . . .                         | \$14,020 93        |
| Cash on hand, . . . . .                  | 1,644 56           |
| Accounts receivable for water, . . . . . | 182 50             |
| Investments, . . . . .                   | 500 00             |
| Total assets, . . . . .                  | <u>\$16,347 99</u> |

## LIABILITIES.

|                                    |                    |
|------------------------------------|--------------------|
| Capital stock, . . . . .           | \$15,000 00        |
| Total liabilities, . . . . .       | <u>\$15,000 00</u> |
| Profit and loss balance, . . . . . | 1,347 99           |
|                                    | <u>\$16,347 99</u> |

## OPERATING ACCOUNT.

|                                       | Dr.               | Cr.               |
|---------------------------------------|-------------------|-------------------|
| Operating expenses:                   |                   |                   |
| Distribution, . . . . .               | \$201 77          |                   |
| Management, . . . . .                 | 173 17            |                   |
| Taxes, . . . . .                      | 547 14            |                   |
| Income from sale of water, . . . . .  |                   | \$2,776 55        |
| Balance to profit and loss, . . . . . | 1,854 47          |                   |
|                                       | <u>\$2,776 55</u> | <u>\$2,776 55</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .        |                   | \$1,251 54        |
| Balance of operating account, . . . . . |                   | 1,854 47          |
| Interest received, . . . . .            |                   | 41 98             |
| Dividends declared, . . . . .           | \$1,800 00        |                   |
| Balance June 30, 1921, . . . . .        | 1,347 99          |                   |
|   | <u>\$3,147 99</u> | <u>\$3,147 99</u> |

## COHASSET WATER COMPANY.

## ASSETS.

|   |                     |
|---|---------------------|
| Plant, . . . . .                        | \$183,332 57        |
| Station tools and supplies, . . . . .   | 1,237 66            |
| Other materials and supplies, . . . . . | 986 29              |
| Cash on hand, . . . . .                 | 3,010 98            |
| Accounts receivable, . . . . .          | 113 51              |
| Total assets, . . . . .                 | <u>\$188,681 01</u> |

## LIABILITIES.

|                                      |                     |
|--------------------------------------|---------------------|
| Capital stock (common), . . . . .    | \$80,400 00         |
| Capital stock (preferred), . . . . . | 19,600 00           |
| Bonds outstanding, . . . . .         | 80,000 00           |
| Notes payable, . . . . .             | 4,000 00            |
| Total liabilities, . . . . .         | <u>\$184,000 00</u> |
| Profit and loss balance, . . . . .   | 4,681 01            |
|                                      | <u>\$188,681 01</u> |

## OPERATING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| Supply, . . . . .                     | \$770 29           |                    |
| Pumping, . . . . .                    | 9,595 20           |                    |
| Distribution, . . . . .               | 214 28             |                    |
| Management, . . . . .                 | 4,055 87           |                    |
| Taxes, . . . . .                      | 3,577 10           |                    |
| Incidentals, . . . . .                | 1,057 48           |                    |
| Income from sale of water, . . . . .  |                    | \$24,455 11        |
| municipal income, . . . . .           |                    | 7,250 00           |
| other sources, . . . . .              |                    | 10 00              |
| Balance to profit and loss, . . . . . | 12,444 89          |                    |
|                                       | <u>\$31,715 11</u> | <u>\$31,715 11</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        |                    | \$5,330 33         |
| Balance of operating account, . . . . . |                    | 12,444 89          |
| Interest received, . . . . .            |                    | 101 19             |
| Rents, . . . . .                        |                    | 75 00              |
| Interest paid, . . . . .                | \$4,968 58         |                    |
| Depreciation, . . . . .                 | 2,254 60           |                    |
| Dividends declared, . . . . .           | 5,000 00           |                    |
| Other items, . . . . .                  | 1,047 22           |                    |
| Balance June 30, 1921, . . . . .        | 4,681 01           |                    |
|   | <u>\$17,951 41</u> | <u>\$17,951 41</u> |

## COTTAGE CITY WATER COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Plant, . . . . .                           | \$223,670 34 |
| Fuel on hand, . . . . .                    | 300 27       |
| Station tools and supplies, . . . . .      | 216 27       |
| Distribution tools and supplies, . . . . . | 478 14       |
| Other materials and supplies, . . . . .    | 2,476 72     |
| Cash on hand, . . . . .                    | 8,422 46     |
| Accounts receivable for water, . . . . .   | 417 99       |
| Other accounts receivable, . . . . .       | 345 44       |

|                         |              |
|-------------------------|--------------|
| Total assets, . . . . . | \$236,327 63 |
|-------------------------|--------------|

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                | \$100,000 00 |
| Bonds outstanding, . . . . .            | 90,000 00    |
| Notes payable, . . . . .                | 5,000 00     |
| Accounts payable, . . . . .             | 4,720 96     |
| Dividends voted but not paid, . . . . . | 13 50        |
| Reserves, . . . . .                     | 17,251 26    |

|                                    |              |
|------------------------------------|--------------|
| Total liabilities, . . . . .       | \$216,985 72 |
| Profit and loss balance, . . . . . | 19,341 91    |

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\$236,327 63

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Supply, . . . . .                     | \$170 00    |             |
| Pumping, . . . . .                    | 7,939 67    |             |
| Distribution, . . . . .               | 201 81      |             |
| Management, . . . . .                 | 6,298 53    |             |
| Taxes, . . . . .                      | 3,832 88    |             |
| Incidentals, . . . . .                | 45 00       |             |
| Income from sale of water, . . . . .  |             | \$36,889 85 |
| municipal income, . . . . .           |             | 2,450 00    |
| Balance to profit and loss, . . . . . | 20,851 96   |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$39,339 85 | \$39,339 85 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        |             | \$12,947 96 |
| Balance of operating account, . . . . . |             | 20,851 96   |
| Interest received, . . . . .            |             | 47 63       |
| Other items of income, . . . . .        |             | 49 55       |
| Interest paid, . . . . .                | \$5,305 19  |             |
| Depreciation reserve, . . . . .         | 3,250 00    |             |
| Dividends declared, . . . . .           | 6,000 00    |             |
| Balance June 30, 1921, . . . . .        | 19,341 91   |             |
|   | <hr/>       | <hr/>       |
|   | \$33,897 10 | \$33,897 10 |

## DEDHAM WATER COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Plant, . . . . .                         | \$459,565 20 |
| Fuel on hand, . . . . .                  | 429 73       |
| Other materials and supplies, . . . . .  | 4,057 69     |
| Cash on hand, . . . . .                  | 21,243 52    |
| Accounts receivable for water, . . . . . | 5,311 23     |

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|                         |              |
|-------------------------|--------------|
| Total assets, . . . . . | \$490,607 37 |
|-------------------------|--------------|

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                | \$200,000 00 |
| Bonds outstanding, . . . . .            | 113,000 00   |
| Interest accrued but not due, . . . . . | 941 67       |
| Dividends voted but not paid, . . . . . | 6,000 00     |

---

|                                    |              |
|------------------------------------|--------------|
| Total liabilities, . . . . .       | \$319,941 67 |
| Profit and loss balance, . . . . . | 170,665 70   |

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\$490,607 37

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Pumping, . . . . .                    | \$11,019 38 |             |
| Distribution, . . . . .               | 10,133 09   |             |
| Management, . . . . .                 | 7,895 17    |             |
| Taxes, . . . . .                      | 11,189 32   |             |
| Incidentals, . . . . .                | 975 36      |             |
| Income from sale of water, . . . . .  |             | \$60,179 81 |
| municipal income, . . . . .           |             | 8,700 00    |
| other sources, . . . . .              |             | 192 00      |
| Balance to profit and loss, . . . . . | 27,859 49   |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$69,071 81 | \$69,071 81 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.          | Cr.          |
|---|--------------|--------------|
| Balance June 30, 1920, . . . . .        |              | \$161,527 87 |
| Balance of operating account, . . . . . |              | 27,859 49    |
| Interest received, . . . . .            |              | 333 73       |
| Interest paid, . . . . .                | \$5,898 72   |              |
| Dividends declared, . . . . .           | 12,000 00    |              |
| Other items, . . . . .                  | 1,156 67     |              |
| Balance June 30, 1921, . . . . .        | 170,665 70   |              |
|   | <hr/>        | <hr/>        |
|   | \$189,721 09 | \$189,721 09 |

## EAST MOUNTAIN WATER COMPANY.

(West Stockbridge.)

| ASSETS.                                    |                   |
|--|-------------------|
| Plant, . . . . .                           | \$2,226 22        |
| Distribution tools and supplies, . . . . . | 4 25              |
| Cash on hand, . . . . .                    | 57 68             |
| Accounts receivable for water, . . . . .   | 192 91            |
| Total assets, . . . . .                    | <u>\$2,481 06</u> |
| Profit and loss balance, . . . . .         | 1,518 94          |
|  | <u>\$4,000 00</u> |
| LIABILITIES.                               |                   |
| Capital stock, . . . . .                   | <u>\$4,000 00</u> |
| Total liabilities, . . . . .               | <u>\$4,000 00</u> |

| OPERATING ACCOUNT.                    |  | Dr.             | Cr.             |
|---------------------------------------|--|-----------------|-----------------|
| Operating expenses:                   |  |                 |                 |
| Supply, . . . . .                     |  | \$7 00          |                 |
| Distribution, . . . . .               |  | 49 58           |                 |
| Management, . . . . .                 |  | 55 35           |                 |
| Taxes, . . . . .                      |  | 75 37           |                 |
| Incidentals, . . . . .                |  | 10 00           |                 |
| Income from sale of water, . . . . .  |  |                 | \$717 84        |
| Balance to profit and loss, . . . . . |  | 520 54          |                 |
|                                       |  | <u>\$717 84</u> | <u>\$717 84</u> |

| PROFIT AND LOSS ACCOUNT.                |  | Dr.               | Cr.               |
|---|--|-------------------|-------------------|
| Balance June 30, 1920, . . . . .        |  | \$1,317 48        |                   |
| Balance of operating account, . . . . . |  |                   | \$520 54          |
| Depreciation, . . . . .                 |  | 122 00            |                   |
| Dividends declared, . . . . .           |  | 600 00            |                   |
| Balance June 30, 1921, . . . . .        |  |                   | 1,518 94          |
|   |  | <u>\$2,039 48</u> | <u>\$2,039 48</u> |

## EDGARTOWN WATER COMPANY.

| ASSETS                                     |                    |
|--|--------------------|
| Plant, . . . . .                           | \$83,498 74        |
| Fuel on hand, . . . . .                    | 250 00             |
| Station tools and supplies, . . . . .      | 100 00             |
| Distribution tools and supplies, . . . . . | 50 00              |
| Other materials and supplies, . . . . .    | 25 00              |
| Cash on hand, . . . . .                    | 175 60             |
| Accounts receivable for water, . . . . .   | 250 00             |
| Total assets, . . . . .                    | <u>\$84,349 34</u> |

| LIABILITIES.                         |             |
|--------------------------------------|-------------|
| Capital stock, . . . . .             | \$32,500 00 |
| Bonds outstanding, . . . . .         | 32,500 00   |
| Notes payable, . . . . .             | 3,725 00    |
| Accounts payable, . . . . .          | 1,154 02    |
| Interest due but not paid, . . . . . | 744 79      |
| Total liabilities, . . . . .         | \$70,623 81 |
| Profit and loss balance, . . . . .   | 13,725 53   |
|                                      | <hr/>       |
|                                      | \$84,349 34 |

| OPERATING ACCOUNT.                    |  |             |             |
|---------------------------------------|--|-------------|-------------|
| Operating expenses:                   |  | Dr.         | Cr.         |
| Pumping, . . . . .                    |  | \$1,226 99  |             |
| Distribution, . . . . .               |  | 80 41       |             |
| Management, . . . . .                 |  | 2,003 32    |             |
| Taxes, . . . . .                      |  | 1,746 99    |             |
| Incidentals, . . . . .                |  | 1,191 95    |             |
| Income from sale of water, . . . . .  |  |             | \$9,480 39  |
| municipal income, . . . . .           |  |             | 1,778 25    |
| Balance to profit and loss, . . . . . |  | 5,008 98    |             |
|                                       |  | <hr/>       | <hr/>       |
|                                       |  | \$11,258 64 | \$11,258 64 |

| PROFIT AND LOSS ACCOUNT.      |   |   |   |   | Dr.         | Cr.         |
|-------------------------------|---|---|---|---|-------------|-------------|
| Balance June 30, 1920,        | . | . | . | . |             | \$12,183 17 |
| Balance of operating account, | . | . | . | . |             | 5,008 98    |
| Interest paid, .              | . | . | . | . | \$1,841 62  |             |
| Dividends declared, .         | . | . | . | . | 1,625 00    |             |
| Balance June 30, 1921,        | . | . | . | . | 13,725 53   |             |
|                               |   |   |   |   | <hr/>       | <hr/>       |
|                               |   |   |   |   | \$17,192 15 | \$17,192 15 |

## FAIRHAVEN WATER COMPANY.

| ASSETS.                                  |              |
|--|--------------|
| Plant, . . . . .                         | \$295,039 66 |
| Office building, . . . . .               | 3,123 48     |
| Other materials and supplies, . . . . .  | 459 00       |
| Cash on hand, . . . . .                  | 196 74       |
| Accounts receivable for water, . . . . . | 14,889 55    |
| Total assets, . . . . .                  | \$313,708 43 |
| Profit and loss balance, . . . . .       | 11,061 32    |
|  | <hr/>        |
|  | \$324,769 75 |

| LIABILITIES.                            |              |
|---|--------------|
| Capital stock, . . . . .                | \$125,000 00 |
| Notes payable, . . . . .                | 84,500 00    |
| Interest accrued but not due, . . . . . | 350 00       |
| Reserves, . . . . .                     | 114,919 75   |
| Total liabilities, . . . . .            | \$324,769 75 |

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Supply, . . . . .                     | \$90 93            |                    |
| Pumping, . . . . .                    | 9,995 43           |                    |
| Distribution, . . . . .               | 956 59             |                    |
| Management, . . . . .                 | 6,390 37           |                    |
| Taxes, . . . . .                      | 4,526 83           |                    |
| Incidentals, . . . . .                | 376 35             |                    |
| Income from sale of water, . . . . .  |                    | \$29,214 43        |
| municipal income, . . . . .           |                    | 6,802 02           |
| Balance to profit and loss, . . . . . | 13,679 95          |                    |
|                                       | <u>\$36,016 45</u> | <u>\$36,016 45</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        |                    | \$1,808 18         |
| Balance of operating account, . . . . . |                    | 13,679 95          |
| Interest received, . . . . .            |                    | 20 15              |
| Rents, . . . . .                        |                    | 65 00              |
| Other items of income, . . . . .        |                    | 906 21             |
| Interest paid, . . . . .                | \$4,704 66         |                    |
| Depreciation reserve, . . . . .         | 9,256 62           |                    |
| Dividends declared, . . . . .           | 3,750 00           |                    |
| Other items, . . . . .                  | 9,829 53           |                    |
| Balance June 30, 1921, . . . . .        |                    | 11,061 32          |
|   | <u>\$27,540 81</u> | <u>\$27,540 81</u> |

## GRAFTON WATER COMPANY.

## ASSETS.

|                                    |                     |
|------------------------------------|---------------------|
| Plant, . . . . .                   | \$90,987 00         |
| Cash on hand, . . . . .            | 3,491 29            |
| Total assets, . . . . .            | <u>\$94,478 29</u>  |
| Profit and loss balance, . . . . . | 76,896 71           |
|                                    | <u>\$171,375 00</u> |

## LIABILITIES.

|                                      |                     |
|--------------------------------------|---------------------|
| Capital stock, . . . . .             | \$80,000 00         |
| Bonds outstanding, . . . . .         | 80,000 00           |
| Interest due but not paid, . . . . . | 3,250 00            |
| Other liabilities, . . . . .         | 8,125 00            |
| Total liabilities, . . . . .         | <u>\$171,375 00</u> |

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Pumping, . . . . .                    | \$8,826 14         |                    |
| Distribution, . . . . .               | 612 27             |                    |
| Management, . . . . .                 | 997 99             |                    |
| Taxes, . . . . .                      | 1,062 86           |                    |
| Incidentals, . . . . .                | 100 00             |                    |
| Income from sale of water, . . . . .  |                    | \$12,754 98        |
| municipal income, . . . . .           |                    | 2,792 57           |
| Balance to profit and loss, . . . . . | 3,948 29           |                    |
|                                       | <u>\$15,547 55</u> | <u>\$15,547 55</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        | \$77,653 30        |                    |
| Balance of operating account, . . . . . |                    | \$3,948 29         |
| Interest received, . . . . .            |                    | 58 30              |
| Interest paid, . . . . .                | 3,250 00           |                    |
| Balance June 30, 1921, . . . . .        |                    | 76,896 71          |
|   | <u>\$80,903 30</u> | <u>\$80,903 30</u> |

## GRANVILLE CENTER WATER COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Plant, . . . . .                           | \$8,839 92         |
| Station tools and supplies, . . . . .      | 2 94               |
| Distribution tools and supplies, . . . . . | 34 01              |
| Other materials and supplies, . . . . .    | 81 13              |
| Cash on hand, . . . . .                    | 58 77              |
| Accounts receivable for water, . . . . .   | 20 00              |
| Other accounts receivable, . . . . .       | 9 60               |
| Investments, . . . . .                     | 646 27             |
| Total assets, . . . . .                    | <u>\$9,692 64</u>  |
| Profit and loss balance, . . . . .         | 530 36             |
|  | <u>\$10,223 00</u> |

## LIABILITIES.

|                              |                    |
|------------------------------|--------------------|
| Capital stock, . . . . .     | \$9,300 00         |
| Notes payable, . . . . .     | 900 00             |
| Other liabilities, . . . . . | 23 00              |
| Total liabilities, . . . . . | <u>\$10,223 00</u> |

## OPERATING ACCOUNT.

|                                       | Dr.             | Cr.             |
|---------------------------------------|-----------------|-----------------|
| Operating expenses:                   |                 |                 |
| Supply, . . . . .                     | \$2 80          |                 |
| Management, . . . . .                 | 31 11           |                 |
| Taxes, . . . . .                      | 97 94           |                 |
| Incidentals, . . . . .                | 14 00           |                 |
| Income from sale of water, . . . . .  |                 | \$257 32        |
| municipal income, . . . . .           |                 | 15 20           |
| other sources, . . . . .              |                 | 11 00           |
| Balance to profit and loss, . . . . . | 137 67          |                 |
|                                       | <u>\$283 52</u> | <u>\$283 52</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.             | Cr.             |
|---|-----------------|-----------------|
| Balance June 30, 1920, . . . . .        | \$565 56        |                 |
| Balance of operating account, . . . . . |                 | \$137 67        |
| Interest received, . . . . .            |                 | 26 24           |
| Other items of income, . . . . .        |                 | 55 63           |
| Interest paid, . . . . .                | 60 50           |                 |
| Depreciation, . . . . .                 | 103 10          |                 |
| Other items, . . . . .                  | 20 74           |                 |
| Balance June 30, 1921, . . . . .        |                 | 530 36          |
|   | <u>\$749 90</u> | <u>\$749 90</u> |



## GROTON WATER COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Plant, . . . . .                         | \$89,775 59 |
| Fuel on hand, . . . . .                  | 371 50      |
| Oil, waste and packing, . . . . .        | 1 20        |
| Station tools and supplies, . . . . .    | 57 34       |
| Cash on hand, . . . . .                  | 1,764 86    |
| Accounts receivable for water, . . . . . | 68 19       |
| Insurance, . . . . .                     | 38 44       |
| <hr/>                                    |             |
| Total assets, . . . . .                  | \$92,077 12 |
| Profit and loss balance, . . . . .       | 3,065 90    |
| <hr/>                                    |             |

\$95,143 02

## LIABILITIES.

|                                 |             |
|---------------------------------|-------------|
| Capital stock, . . . . .        | \$31,800 00 |
| Bonds outstanding, . . . . .    | 22,000 00   |
| Depreciation reserve, . . . . . | 41,343 02   |
| <hr/>                           |             |
| Total liabilities, . . . . .    | \$95,143 02 |

## OPERATING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| Supply, . . . . .                     | \$1,694 56  |             |
| Pumping, . . . . .                    | 1,730 31    |             |
| Management, . . . . .                 | 1,980 00    |             |
| Taxes, . . . . .                      | 1,521 24    |             |
| Incidentals, . . . . .                | 68 55       |             |
| Income from sale of water, . . . . .  |             | \$10,040 51 |
| Balance to profit and loss, . . . . . | 3,045 85    |             |
| <hr/>                                 |             |             |
|                                       | \$10,040 51 | \$10,040 51 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        |             | \$38,150 33 |
| Balance of operating account, . . . . . |             | 3,045 85    |
| Interest received, . . . . .            |             | 50 94       |
| Interest paid, . . . . .                | \$1,380 00  |             |
| Depreciation reserve, . . . . .         | 41,343 02   |             |
| Dividends declared, . . . . .           | 1,590 00    |             |
| Balance June 30, 1921, . . . . .        |             | 3,065 90    |
| <hr/>                                   |             |             |
|   | \$44,313 02 | \$44,313 02 |

## HILL WATER COMPANY.

(Stockbridge.)

## OPERATING ACCOUNT.

|                                      | Dr.             | Cr.             |
|--------------------------------------|-----------------|-----------------|
| Operating expenses:                  |                 |                 |
| Supply, . . . . .                    | \$14 25         |                 |
| Distribution, . . . . .              | 104 96          |                 |
| Management, . . . . .                | 5 00            |                 |
| Taxes, . . . . .                     | 108 84          |                 |
| Income from sale of water, . . . . . |                 | \$228 00        |
| Balance, . . . . .                   |                 | 5 05            |
|                                      | <u>\$233 05</u> | <u>\$233 05</u> |

## HINGHAM WATER COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Plant, . . . . .                           | \$779,086 01        |
| Office building, . . . . .                 | 9,840 15            |
| Office furniture and equipment, . . . . .  | 538 24              |
| Stable and garage equipment, . . . . .     | 1,918 26            |
| Fuel on hand, . . . . .                    | 1,514 96            |
| Distribution tools and supplies, . . . . . | 750 00              |
| Other materials and supplies, . . . . .    | 5,177 79            |
| Cash on hand, . . . . .                    | 3,079 22            |
| Accounts receivable for water, . . . . .   | 9,232 83            |
| Other accounts receivable, . . . . .       | 2,165 18            |
| Investments, . . . . .                     | 3,930 76            |
| Total assets, . . . . .                    | <u>\$817,233 40</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                | \$440,000 00        |
| Bonds outstanding, . . . . .            | 120,000 00          |
| Notes payable, . . . . .                | 37,000 00           |
| Accounts payable, . . . . .             | 5,000 00            |
| Interest accrued but not due, . . . . . | 1,077 51            |
| Depreciation reserve, . . . . .         | 85,906 41           |
| Surplus account, . . . . .              | 100,000 00          |
| Total liabilities, . . . . .            | <u>\$788,983 92</u> |
| Profit and loss balance, . . . . .      | 28,249 48           |
|   | <u>\$817,233 40</u> |

## OPERATING ACCOUNT.

|                                       | Dr.                 | Cr.                 |
|---------------------------------------|---------------------|---------------------|
| Operating expenses:                   |                     |                     |
| Supply, . . . . .                     | \$2,974 16          |                     |
| Pumping, . . . . .                    | 17,904 98           |                     |
| Distribution, . . . . .               | 3,595 78            |                     |
| Management, . . . . .                 | 13,215 90           |                     |
| Taxes, . . . . .                      | 24,015 28           |                     |
| Incidentals, . . . . .                | 5,972 68            |                     |
| Income from sale of water, . . . . .  |                     | \$99,240 24         |
| municipal income, . . . . .           |                     | 18,491 47           |
| Balance to profit and loss, . . . . . | 50,052 93           |                     |
|                                       | <u>\$117,731 71</u> | <u>\$117,731 71</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        |             | \$29,965 63 |
| Balance of operating account, . . . . . |             | 50,052 93   |
| Interest received, . . . . .            |             | 201 15      |
| Rents, . . . . .                        |             | 1,494 37    |
| Jobbing, . . . . .                      |             | 1,153 44    |
| Interest paid, . . . . .                | \$7,577 76  |             |
| Depreciation reserve, . . . . .         | 11,840 28   |             |
| Dividends declared, . . . . .           | 35,200 00   |             |
| Balance June 30, 1921, . . . . .        | 28,249 48   |             |
|   | <hr/>       | <hr/>       |
|   | \$82,867 52 | \$82,867 52 |

## HOLLISTON WATER COMPANY.

## ASSETS.

|                                    |              |
|------------------------------------|--------------|
| Plant, . . . . .                   | \$110,034 29 |
| Cash on hand, . . . . .            | 741 35       |
|                                    | <hr/>        |
| Total assets, . . . . .            | \$110,775 64 |
| Profit and loss balance, . . . . . | 25,574 36    |
|                                    | <hr/>        |
|                                    | \$136,350 00 |

## LIABILITIES.

|                                      |              |
|--------------------------------------|--------------|
| Capital stock (common), . . . . .    | \$25,000 00  |
| Capital stock (preferred), . . . . . | 25,000 00    |
| Bonds outstanding, . . . . .         | 50,000 00    |
| Notes payable, . . . . .             | 34,500 00    |
| Accounts payable, . . . . .          | 1,850 00     |
|                                      | <hr/>        |
| Total liabilities, . . . . .         | \$136,350 00 |

## OPERATING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| Pumping, . . . . .                    | \$3,253 28  |             |
| Distribution, . . . . .               | 412 53      |             |
| Management, . . . . .                 | 1,336 44    |             |
| Taxes, . . . . .                      | 1,232 58    |             |
| Incidentals, . . . . .                | 9 84        |             |
| Income from sale of water, . . . . .  |             | \$7,545 22  |
| municipal income, . . . . .           |             | 2,610 00    |
| Balance to profit and loss, . . . . . | 3,910 55    |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$10,155 22 | \$10,155 22 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        | \$24,882 65 |             |
| Balance of operating account, . . . . . |             | \$3,910 55  |
| Interest paid, . . . . .                | 4,602 26    |             |
| Balance June 30, 1921, . . . . .        |             | 25,574 36   |
|   | <hr/>       | <hr/>       |
|   | \$29,484 91 | \$29,484 91 |

## HOUSATONIC WATER WORKS COMPANY.

(Great Barrington.)

| ASSETS.                                  |                     |
|--|---------------------|
| Plant, . . . . .                         | \$84,762 25         |
| Cash on hand, . . . . .                  | 13,718 25           |
| Accounts receivable for water, . . . . . | 4,739 53            |
| Investments, . . . . .                   | 4,050 00            |
| <b>Total assets, . . . . .</b>           | <b>\$107,270 03</b> |
| LIABILITIES.                             |                     |
| Capital stock, . . . . .                 | \$40,000 00         |
| Accounts payable, . . . . .              | 387 81              |
| Reserve, . . . . .                       | 400 00              |
| Other liabilities, . . . . .             | 3,185 94            |
| <b>Total liabilities, . . . . .</b>      | <b>\$43,973 75</b>  |
| Profit and loss balance, . . . . .       | 63,296 28           |
|  | <b>\$107,270 03</b> |

| OPERATING ACCOUNT.          |           |            |            |
|-----------------------------|-----------|------------|------------|
| Operating expenses:         |           | Dr.        | Cr.        |
| Distribution,               | . . . . . | \$303 47   |            |
| Management,                 | . . . . . | 1,255 18   |            |
| Taxes, .                    | . . . . . | 2,168 93   |            |
| Incidentals, .              | . . . . . | 423 04     |            |
| Income from sale of water,  | . . . . . |            | \$8,364 92 |
| municipal income,           | . . . . . |            | 143 67     |
| Balance to profit and loss, | . . . . . | 4,357 97   |            |
|                             |           | <hr/>      | <hr/>      |
|                             |           | \$8,508 59 | \$8,508 59 |

| PROFIT AND LOSS ACCOUNT.                |             |             |
|---|-------------|-------------|
|   | DR.         | CR.         |
| Balance June 30, 1920, . . . . .        |             | \$59,271 97 |
| Balance of operating account, . . . . . |             | 4,357 97    |
| Interest received, . . . . .            |             | 236 19      |
| Other items, . . . . .                  | \$569 85    |             |
| Balance June 30, 1921, . . . . .        | 63,296 28   |             |
|   | <hr/>       | <hr/>       |
|   | \$63,866 13 | \$63,866 13 |

## HUMAROCK BEACH WATER COMPANY.

(Marshfield.)

| ASSETS.                            |                    |
|------------------------------------|--------------------|
| Plant, . . . . .                   | \$9,400 00         |
| Investments, . . . . .             | 250 00             |
| <b>Total assets, . . . . .</b>     | <b>\$9,650 00</b>  |
| Profit and loss balance, . . . . . | 933 70             |
|                                    | <b>\$10,583 70</b> |

## LIABILITIES.

|                              |                    |
|------------------------------|--------------------|
| Capital stock, . . . . .     | \$10,000 00        |
| Other liabilities, . . . . . | 583 70             |
| Total liabilities, . . . . . | <u>\$10,583 70</u> |

## OPERATING ACCOUNT.

| Operating expenses:                  | Dr.               | Cr.               |
|--------------------------------------|-------------------|-------------------|
| Pumping, . . . . .                   | \$752 50          |                   |
| Distribution, . . . . .              | 665 85            |                   |
| Management, . . . . .                | 1,408 38          |                   |
| Taxes, . . . . .                     | 198 74            |                   |
| Incidentals, . . . . .               | 25 00             |                   |
| Income from sale of water, . . . . . |                   | \$3,050 47        |
|                                      | <u>\$3,050 47</u> | <u>\$3,050 47</u> |

## PROFIT AND LOSS ACCOUNT.

|                                  | Dr.             | Cr.             |
|----------------------------------|-----------------|-----------------|
| Balance June 30, 1920, . . . . . | \$833 70        |                 |
| Depreciation, . . . . .          | 100 00          |                 |
| Balance June 30, 1921, . . . . . |                 | \$933 70        |
|                                  | <u>\$933 70</u> | <u>\$933 70</u> |

## LENOX WATER COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Plant, . . . . .                         | \$191,196 14        |
| Station tools and supplies, . . . . .    | 100 00              |
| Cash on hand, . . . . .                  | 6,284 04            |
| Accounts receivable for water, . . . . . | 212 99              |
| Total assets, . . . . .                  | <u>\$197,793 17</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock (common), . . . . .       | \$81,600 00         |
| Capital stock (preferred), . . . . .    | 5,000 00            |
| Bonds outstanding, . . . . .            | 84,000 00           |
| Accounts payable, . . . . .             | 5,186 83            |
| Interest due but not paid, . . . . .    | 2,100 00            |
| Dividends voted but not paid, . . . . . | 150 00              |
| Total liabilities, . . . . .            | <u>\$178,036 83</u> |
| Profit and loss balance, . . . . .      | 19,756 34           |

\$197,793 17

## OPERATING ACCOUNT.

| Operating expenses:     | Dr.      | Cr. |
|-------------------------|----------|-----|
| Supply, . . . . .       | \$461 81 |     |
| Pumping, . . . . .      | 48 83    |     |
| Distribution, . . . . . | 525 87   |     |

| Operating expenses — <i>Concluded.</i> | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Management, . . . . .                  | \$1,898 05        |                   |
| Taxes, . . . . .                       | 3,749 43          |                   |
| Incidentals, . . . . .                 | 22 20             |                   |
| Income from sale of water, . . . . .   |                   | \$12,688 76       |
| municipal income, . . . . .            |                   | 630 00            |
| Balance to profit and loss, . . . . .  | 6,612 57          |                   |
|  | <hr/> \$13,318 76 | <hr/> \$13,318 76 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .        |                   | \$19,802 38       |
| Balance of operating account, . . . . . |                   | 6,612 57          |
| Interest received, . . . . .            |                   | 31 56             |
| Other items of income, . . . . .        |                   | 122 50            |
| Interest paid, . . . . .                | \$4,200 00        |                   |
| Depreciation, . . . . .                 | 2,312 67          |                   |
| Dividends declared, . . . . .           | 300 00            |                   |
| Balance June 30, 1921, . . . . .        | 19,756 34         |                   |
|   | <hr/> \$26,569 01 | <hr/> \$26,569 01 |

## LUDLOW MANUFACTURING COMPANY.

## ASSETS.

|  |                   |
|--|-------------------|
| Plant, . . . . .                         | \$36,654 66       |
| Cash on hand, . . . . .                  | 2,221 83          |
| Accounts receivable for water, . . . . . | 2,114 88          |
| Other accounts receivable, . . . . .     | 5,539 54          |
| Total assets, . . . . .                  | <hr/> \$46,530 91 |

## LIABILITIES.

|                                    |                   |
|------------------------------------|-------------------|
| Capital stock, . . . . .           | \$29,000 00       |
| Accounts payable, . . . . .        | 1,333 02          |
| Depreciation reserve, . . . . .    | 12,069 14         |
| Total liabilities, . . . . .       | <hr/> \$42,402 16 |
| Profit and loss balance, . . . . . | 4,128 75          |

---

\$46,530 91

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.               | Cr.               |
|---------------------------------------|-------------------|-------------------|
| Supply, . . . . .                     | \$5,008 32        |                   |
| Distribution, . . . . .               | 93 00             |                   |
| Management, . . . . .                 | 2,312 40          |                   |
| Taxes, . . . . .                      | 946 79            |                   |
| Incidentals, . . . . .                | 14 93             |                   |
| Income from sale of water, . . . . .  |                   | \$12,278 24       |
| municipal income, . . . . .           |                   | 518 77            |
| Balance to profit and loss, . . . . . | 4,421 57          |                   |
|                                       | <hr/> \$12,797 01 | <hr/> \$12,797 01 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .        |            | \$3,813 68 |
| Balance of operating account, . . . . . |            | 4,421 57   |
| Interest received, . . . . .            |            | 99 64      |
| Depreciation reserve, . . . . .         | \$1,296 29 |            |
| Dividends declared, . . . . .           | 2,900 00   |            |
| Other items, . . . . .                  | 9 85       |            |
| Balance June 30, 1921, . . . . .        | 4,128 75   |            |
|   | <hr/>      | <hr/>      |
|   | \$8,334 89 | \$8,334 89 |

MEDFIELD WATER COMPANY.<sup>1</sup>

## OPERATING ACCOUNT (to MARCH 31, 1921).

|                                       | DR.        | CR.        |
|---------------------------------------|------------|------------|
| Operating expenses:                   |            |            |
| Pumping, . . . . .                    | \$887 57   |            |
| Distribution, . . . . .               | 114 61     |            |
| Management, . . . . .                 | 894 79     |            |
| Taxes, . . . . .                      | 552 77     |            |
| Incidentals, . . . . .                | 285 22     |            |
| Income from sale of water, . . . . .  |            | \$3,450 87 |
| municipal income, . . . . .           |            | 195 00     |
| Balance to profit and loss, . . . . . | 910 91     |            |
|                                       | <hr/>      | <hr/>      |
|                                       | \$3,645 87 | \$3,645 87 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .        |            | \$646 01   |
| Balance of operating account, . . . . . |            | 910 91     |
| Interest received, . . . . .            |            | 59 74      |
| Balance March 31, 1921, . . . . .       | \$1,616 66 |            |
|   | <hr/>      | <hr/>      |
|   | \$1,616 66 | \$1,616 66 |

## MILFORD WATER COMPANY.

## ASSETS.

|   |              |
|---|--------------|
| Plant, . . . . .                          | \$587,362 65 |
| Office furniture and equipment, . . . . . | 307 75       |
| Fuel on hand, . . . . .                   | 3,110 00     |
| Oil, waste and packing, . . . . .         | 142 85       |
| Station tools and supplies, . . . . .     | 200 50       |
| Other materials and supplies, . . . . .   | 407 50       |
| Cash on hand, . . . . .                   | 10,306 85    |
| Accounts receivable for water, . . . . .  | 6,148 48     |
|   | <hr/>        |
| Total assets, . . . . .                   | \$607,986 58 |

<sup>1</sup> Property sold to town of Medfield March 31, 1921.

| LIABILITIES.                       |  |              |
|------------------------------------|--|--------------|
| Capital stock, . . . . .           |  | \$200,000 00 |
| Bonds outstanding, . . . . .       |  | 200,000 00   |
| Notes payable, . . . . .           |  | 90,000 00    |
| Depreciation reserve, . . . . .    |  | 21,474 00    |
| Total liabilities, . . . . .       |  | \$511,474 00 |
| Profit and loss balance, . . . . . |  | 96,512 58    |
|                                    |  | <hr/>        |
|                                    |  | \$607,986 58 |

| OPERATING ACCOUNT.                    |            |             |
|---------------------------------------|------------|-------------|
| Operating expenses:                   | DR.        | CR.         |
| Supply, . . . . .                     | \$1,519 61 |             |
| Pumping, . . . . .                    | 12,711 47  |             |
| Distribution, . . . . .               | 2,938 85   |             |
| Management, . . . . .                 | 8,426 46   |             |
| Taxes, . . . . .                      | 15,472 43  |             |
| Incidentals, . . . . .                | 2,598 48   |             |
| Income from sale of water, . . . . .  |            | \$67,137 50 |
| municipal income, . . . . .           |            | 12,811 61   |
| Balance to profit and loss, . . . . . | 36,281 81  |             |
|                                       |            | <hr/>       |
|                                       |            | \$79,949 11 |
|                                       |            | <hr/>       |
|                                       |            | \$79,949 11 |

| PROFIT AND LOSS ACCOUNT.                |             |              |
|---|-------------|--------------|
|   | DR.         | CR.          |
| Balance June 30, 1920, . . . . .        |             | \$111,369 32 |
| Balance of operating account, . . . . . |             | 36,281 81    |
| Interest received, . . . . .            |             | 126 98       |
| Interest paid, . . . . .                | \$13,791 53 |              |
| Depreciation reserve, . . . . .         | 21,474 00   |              |
| Dividends declared, . . . . .           | 16,000 00   |              |
| Balance June 30, 1921, . . . . .        | 96,512 58   |              |
|   |             | <hr/>        |
|   |             | \$147,778 11 |
|   |             | <hr/>        |
|   |             | \$147,778 11 |

## MILLBURY WATER COMPANY.

| ASSETS.                                   |  |              |
|---|--|--------------|
| Plant, . . . . .                          |  | \$231,321 26 |
| Office furniture and equipment, . . . . . |  | 1,632 90     |
| Stable and garage equipment, . . . . .    |  | 37 19        |
| Fuel on hand, . . . . .                   |  | 4 80         |
| Oil, waste and packing, . . . . .         |  | 62 93        |
| Station tools and supplies, . . . . .     |  | 470 14       |
| Other materials and supplies, . . . . .   |  | 1,654 00     |
| Cash on hand, . . . . .                   |  | 1,500 20     |
| Accounts receivable for water, . . . . .  |  | 3,967 24     |
| Other accounts receivable, . . . . .      |  | 178 56       |
| Insurance, . . . . .                      |  | 21 40        |
| Total assets, . . . . .                   |  | <hr/>        |
|   |  | \$240,850 62 |



## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock, . . . . .                | \$113,000 00        |
| Bonds outstanding, . . . . .            | 85,000 00           |
| Notes payable, . . . . .                | 32,000 00           |
| Interest due but not paid, . . . . .    | 1,081 67            |
| Dividends voted but not paid, . . . . . | 40 00               |
| Total liabilities, . . . . .            | <u>\$231,121 67</u> |
| Profit and loss balance, . . . . .      | 9,728 95            |
|   | <u>\$240,850 62</u> |

## OPERATING ACCOUNT.

|                                       | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Operating expenses:                   |                    |                    |
| Supply, . . . . .                     | \$219 27           |                    |
| Pumping, . . . . .                    | 5,227 66           |                    |
| Distribution, . . . . .               | 1,135 46           |                    |
| Management, . . . . .                 | 3,014 41           |                    |
| Taxes, . . . . .                      | 2,748 47           |                    |
| Incidentals, . . . . .                | 167 81             |                    |
| Income from sale of water, . . . . .  |                    | \$15,586 32        |
| municipal income, . . . . .           |                    | 4,704 23           |
| other sources, . . . . .              |                    | 2,819 34           |
| Balance to profit and loss, . . . . . | <u>10,596 81</u>   |                    |
|                                       | <u>\$23,109 89</u> | <u>\$23,109 89</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        |                    | \$5,826 01         |
| Balance of operating account, . . . . . |                    | 10,596 81          |
| Interest received, . . . . .            |                    | 77 61              |
| Interest paid, . . . . .                | \$6,583 33         |                    |
| Depreciation, . . . . .                 | 9 37               |                    |
| Other items, . . . . .                  | 178 78             |                    |
| Balance June 30, 1921, . . . . .        | <u>9,728 95</u>    |                    |
|   | <u>\$16,500 43</u> | <u>\$16,500 43</u> |

## MONUMENT BEACH WATER WORKS.

(Eugene Carpenter, Owner.)

## ASSETS.

|  |                    |
|--|--------------------|
| Investment, . . . . .                    | \$28,438 75        |
| Cash on hand, . . . . .                  | 794 17             |
| Accounts receivable for water, . . . . . | 422 13             |
| Total assets, . . . . .                  | <u>\$29,655 05</u> |

## LIABILITIES.

|                                    |                    |
|------------------------------------|--------------------|
| Investment, . . . . .              | \$21,898 00        |
| Notes payable, . . . . .           | 5,850 00           |
| Accounts payable, . . . . .        | 771 83             |
| Depreciation reserve, . . . . .    | 500 00             |
| Other reserves, . . . . .          | 63 27              |
| Total liabilities, . . . . .       | <u>\$29,083 10</u> |
| Profit and loss balance, . . . . . | 571 95             |
|                                    | <u>\$29,655 05</u> |

## OPERATING ACCOUNT.

| Operating expenses:                         | Dr.        | Cr.        |
|---|------------|------------|
| Supply, pumping and distribution, . . . . . | \$504 37   |            |
| Taxes, . . . . .                            | 94 00      |            |
| Incidentals, . . . . .                      | 24 06      |            |
| Income from sale of water, . . . . .        |            | \$1,540 33 |
| Balance to profit and loss, . . . . .       | 917 90     |            |
|   | <hr/>      | <hr/>      |
|   | \$1,540 33 | \$1,540 33 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.      | Cr.      |
|---|----------|----------|
| Balance of operating account, . . . . . |          | \$917 90 |
| Interest paid, . . . . .                | \$345 95 |          |
| Balance June 30, 1921, . . . . .        | 571 95   |          |
|   | <hr/>    | <hr/>    |
|   | \$917 90 | \$917 90 |

## MOUNTAIN SPRING WATER COMPANY.

(Southampton.)

## ASSETS.

|                         |            |
|-------------------------|------------|
| Plant, . . . . .        | \$1,500 00 |
| Cash on hand, . . . . . | 152 95     |
|                         | <hr/>      |
| Total assets, . . . . . | \$1,652 95 |

## LIABILITIES.

|                                    |            |
|------------------------------------|------------|
| Capital stock, . . . . .           | \$1,500 00 |
|                                    | <hr/>      |
| Total liabilities, . . . . .       | \$1,500 00 |
| Profit and loss balance, . . . . . | 152 95     |
|                                    | <hr/>      |
|                                    | \$1,652 95 |

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.      | Cr.      |
|---------------------------------------|----------|----------|
| Management, . . . . .                 | \$63 62  |          |
| Taxes, . . . . .                      | 30 45    |          |
| Income from sale of water, . . . . .  |          | \$238 50 |
| Balance to profit and loss, . . . . . | 144 43   |          |
|                                       | <hr/>    | <hr/>    |
|                                       | \$238 50 | \$238 50 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.      | Cr.      |
|---|----------|----------|
| Balance June 30, 1920, . . . . .        |          | \$55 89  |
| Balance of operating account, . . . . . |          | 144 43   |
| Other items of income, . . . . .        |          | 102 63   |
| Dividends declared, . . . . .           | \$150 00 |          |
| Balance June 30, 1921, . . . . .        | 152 95   |          |
|   | <hr/>    | <hr/>    |
|   | \$302 95 | \$302 95 |

## NORTHFIELD SCHOOLS, THE.

(Seminary Division.)

| ASSETS.                                  |                   |                    |
|--|-------------------|--------------------|
| Plant, . . . . .                         |                   | \$28,647 36        |
| Accounts receivable for water, . . . . . |                   | 272 70             |
| Total assets, . . . . .                  |                   | <u>\$28,920 06</u> |
| LIABILITIES.                             |                   |                    |
| Plant equity, . . . . .                  |                   | \$26,051 29        |
| Accounts payable, . . . . .              |                   | 101 56             |
| Total liabilities, . . . . .             |                   | <u>\$26,152 85</u> |
| Profit and loss balance, . . . . .       |                   | 2,767 21           |
|  |                   | <u>\$28,920 06</u> |
| OPERATING ACCOUNT.                       |                   |                    |
| Operating expenses:                      | Dr.               | Cr.                |
| Supply, . . . . .                        | \$111 48          |                    |
| Pumping, . . . . .                       | 56 92             |                    |
| Distribution, . . . . .                  | 128 10            |                    |
| Taxes, . . . . .                         | 125 99            |                    |
| Income from sale of water, . . . . .     |                   | \$1,811 85         |
| Balance to profit and loss, . . . . .    | 1,389 36          |                    |
|  | <u>\$1,811 85</u> | <u>\$1,811 85</u>  |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .        |                   | \$1,929 90        |
| Balance of operating account, . . . . . |                   | 1,389 36          |
| Depreciation, . . . . .                 | \$552 05          |                   |
| Balance June 30, 1921, . . . . .        | 2,767 21          |                   |
|   | <u>\$3,319 26</u> | <u>\$3,319 26</u> |

## NORTHFIELD WATER COMPANY.

| ASSETS.                                  |  |                    |
|--|--|--------------------|
| Plant, . . . . .                         |  | \$11,030 68        |
| Cash on hand, . . . . .                  |  | 61 04              |
| Accounts receivable for water, . . . . . |  | 69 79              |
| Total assets, . . . . .                  |  | <u>\$11,161 51</u> |
| LIABILITIES.                             |  |                    |
| Capital stock, . . . . .                 |  | \$6,300 00         |
| Notes payable, . . . . .                 |  | 450 00             |
| Accounts payable, . . . . .              |  | 500 00             |
| Depreciation reserve, . . . . .          |  | 225 64             |
| Total liabilities, . . . . .             |  | <u>\$7,475 64</u>  |
| Profit and loss balance, . . . . .       |  | 3,685 87           |
|  |  | <u>\$11,161 51</u> |

| OPERATING ACCOUNT.                    |  | Dr.        | Cr.        |
|---------------------------------------|--|------------|------------|
| Operating expenses:                   |  |            |            |
| Supply, . . . . .                     |  | \$16 00    |            |
| Distribution, . . . . .               |  | 99 66      |            |
| Management, . . . . .                 |  | 298 00     |            |
| Taxes, . . . . .                      |  | 158 29     |            |
| Incidentals, . . . . .                |  | 162 26     |            |
| Income from sale of water, . . . . .  |  |            | \$1,071 94 |
| municipal income, . . . . .           |  |            | 181 76     |
| Balance to profit and loss, . . . . . |  | 519 49     |            |
|                                       |  | <hr/>      | <hr/>      |
|                                       |  | \$1,253 70 | \$1,253 70 |

| PROFIT AND LOSS ACCOUNT.                |            | Dr.   | Cr.        |
|---|------------|-------|------------|
| Balance June 30, 1920, . . . . .        |            |       | \$3,935 33 |
| Balance of operating account, . . . . . |            |       | 519 49     |
| Other items of income, . . . . .        |            |       | 69 79      |
| Interest paid, . . . . .                | \$53 28    |       |            |
| Depreciation, . . . . .                 | 181 82     |       |            |
| Dividends declared, . . . . .           | 378 00     |       |            |
| Depreciation reserve, . . . . .         | 225 64     |       |            |
| Balance June 30, 1921, . . . . .        | 3,685 87   |       |            |
|   | <hr/>      | <hr/> |            |
|   | \$4,524 61 |       | \$4,524 61 |

## NORTON WATER COMPANY.

| ASSETS.                                  |  |              |
|--|--|--------------|
| Plant, . . . . .                         |  | \$151,109 43 |
| Fuel on hand, . . . . .                  |  | 507 00       |
| Oil, waste and packing, . . . . .        |  | 43 55        |
| Station tools and supplies, . . . . .    |  | 1,029 70     |
| Other materials and supplies, . . . . .  |  | 930 73       |
| Cash on hand, . . . . .                  |  | 234 54       |
| Accounts receivable for water, . . . . . |  | 2,237 33     |
| Suspense, . . . . .                      |  | 130 71       |
|  |  | <hr/>        |
| Total assets, . . . . .                  |  | \$156,222 99 |
| Profit and loss balance, . . . . .       |  | 3,004 91     |
|  |  | <hr/>        |
|  |  | \$159,227 90 |
| LIABILITIES.                             |  |              |
| Capital stock, . . . . .                 |  | \$75,000 00  |
| Bonds outstanding, . . . . .             |  | 75,000 00    |
| Notes payable, . . . . .                 |  | 881 42       |
| Accounts payable, . . . . .              |  | 367 60       |
| Interest due but not paid, . . . . .     |  | 17 64        |
| Interest accrued but not due, . . . . .  |  | 937 50       |
| Reserves, . . . . .                      |  | 7,023 74     |
|  |  | <hr/>        |
| Total liabilities, . . . . .             |  | \$159,227 90 |

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Supply, . . . . .                     | \$489 80           |                    |
| Pumping, . . . . .                    | 4,288 47           |                    |
| Distribution, . . . . .               | 129 76             |                    |
| Management, . . . . .                 | 1,011 80           |                    |
| Taxes, . . . . .                      | 1,524 10           |                    |
| Incidentals, . . . . .                | 607 49             |                    |
| Income from sale of water, . . . . .  |                    | \$10,543 09        |
| municipal income, . . . . .           |                    | 3,850 00           |
| Balance to profit and loss, . . . . . | 6,341 67           |                    |
|                                       | <u>\$14,393 09</u> | <u>\$14,393 09</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        | \$1,403 92         |                    |
| Balance of operating account, . . . . . |                    | \$6,341 67         |
| Interest received, . . . . .            | 3,797 32           |                    |
| Jobbing, . . . . .                      |                    | 854 66             |
| Depreciation reserve, . . . . .         | 5,000 00           |                    |
| Balance June 30, 1921, . . . . .        |                    | 3,004 91           |
|   | <u>\$10,201 24</u> | <u>\$10,201 24</u> |

## ONSET WATER COMPANY.

## ASSETS.

|  |                    |
|--|--------------------|
| Plant, . . . . .                           | \$81,912 92        |
| Office building, . . . . .                 | 1,100 00           |
| Office furniture and equipment, . . . . .  | 85 00              |
| Fuel on hand, . . . . .                    | 270 00             |
| Oil, waste and packing, . . . . .          | 6 97               |
| Station tools and supplies, . . . . .      | 50 00              |
| Distribution tools and supplies, . . . . . | 30 00              |
| Cash on hand, . . . . .                    | 212 53             |
| Investments, . . . . .                     | 300 00             |
| Total assets, . . . . .                    | <u>\$83,967 42</u> |

## LIABILITIES.

|                                    |                    |
|------------------------------------|--------------------|
| Capital stock, . . . . .           | \$25,000 00        |
| Bonds outstanding, . . . . .       | 20,000 00          |
| Notes payable, . . . . .           | 26,701 41          |
| Total liabilities, . . . . .       | <u>\$71,701 41</u> |
| Profit and loss balance, . . . . . | 12,266 01          |
|                                    | <u>\$83,967 42</u> |

## OPERATING ACCOUNT.

| Operating expenses:     | Dr.      | Cr. |
|-------------------------|----------|-----|
| Supply, . . . . .       | \$137 50 |     |
| Pumping, . . . . .      | 4,026 35 |     |
| Distribution, . . . . . | 1,791 05 |     |

Operating expenses — *Concluded.*

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Management, . . . . .                 | \$2,813 57  |             |
| Taxes, . . . . .                      | 1,815 42    |             |
| Incidentals, . . . . .                | 211 03      |             |
| Income from sale of water, . . . . .  |             | \$11,217 49 |
| municipal income, . . . . .           |             | 1,420 00    |
| other sources, . . . . .              |             | 46 27       |
| Balance to profit and loss, . . . . . | 1,888 84    |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$12,683 76 | \$12,683 76 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        |             | \$14,179 85 |
| Balance of operating account, . . . . . |             | 1,888 84    |
| Interest paid, . . . . .                | \$2,511 28  |             |
| Depreciation, . . . . .                 | 1,291 40    |             |
| Balance June 30, 1921, . . . . .        | 12,266 01   |             |
|   | <hr/>       | <hr/>       |
|   | \$16,068 69 | \$16,068 69 |

## OXFORD WATER COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Plant, . . . . .                           | \$92,703 40  |
| Fuel on hand, . . . . .                    | 670 25       |
| Oil, waste and packing, . . . . .          | 84 13        |
| Station tools and supplies, . . . . .      | 92 50        |
| Distribution tools and supplies, . . . . . | 112 55       |
| Other materials and supplies, . . . . .    | 1,550 79     |
| Cash on hand, . . . . .                    | 2,057 20     |
| Accounts receivable for water, . . . . .   | 5,036 40     |
| Interest, . . . . .                        | 2 04         |
|  | <hr/>        |
| Total assets, . . . . .                    | \$102,309 26 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock, . . . . .                | \$50,000 00 |
| Bonds outstanding, . . . . .            | 35,000 00   |
| Notes payable, . . . . .                | 2,800 00    |
| Accounts payable, . . . . .             | 3,499 75    |
| Interest accrued but not due, . . . . . | 929 00      |
| Depreciation reserve, . . . . .         | 2,600 00    |
| Other liabilities, . . . . .            | 7,259 31    |
|   | <hr/>       |

|                                    |              |
|------------------------------------|--------------|
| Total liabilities, . . . . .       | \$102,088 06 |
| Profit and loss balance, . . . . . | 221 20       |

---

\$102,309 26

## OPERATING ACCOUNT.

|                         | Dr.        | Cr. |
|-------------------------|------------|-----|
| Operating expenses:     |            |     |
| Pumping, . . . . .      | \$4,184 21 |     |
| Distribution, . . . . . | 228 77     |     |
| Management, . . . . .   | 846 17     |     |
| Taxes, . . . . .        | 1,899 78   |     |
| Incidentals, . . . . .  | 47 96      |     |

|                                     | DR.         | CR.         |
|-------------------------------------|-------------|-------------|
| Income from sale of water, . . . .  |             | \$8,953 49  |
| municipal income, . . . .           |             | 3,026 00    |
| Balance to profit and loss, . . . . | \$4,772 60  |             |
|                                     | <hr/>       | <hr/>       |
|                                     | \$11,979 49 | \$11,979 49 |

## PROFIT AND LOSS ACCOUNT.

|                                       | DR.        | CR.        |
|---------------------------------------|------------|------------|
| Balance June 30, 1920, . . . .        |            | \$463 90   |
| Balance of operating account, . . . . |            | 4,772 60   |
| Other items of income, . . . .        |            | 90         |
| Interest paid, . . . . .              | 1,893 14   |            |
| Depreciation reserve, . . . . .       | 600 00     |            |
| Dividends declared, . . . . .         | 2,500 00   |            |
| Other items, . . . . .                | 23 06      |            |
| Balance June 30, 1921, . . . . .      | 221 20     |            |
|                                       | <hr/>      | <hr/>      |
|                                       | \$5,237 40 | \$5,237 40 |

PALMER WATER COMPANY.<sup>1</sup>

(In process of liquidation.)

## ASSETS.

|   |             |
|---|-------------|
| Office furniture and equipment, . . . . . | \$227 75    |
| Cash on hand, . . . . .                   | 1,392 09    |
| Accounts receivable for water, . . . . .  | 244 01      |
| Investments (bonds), . . . . .            | 77,000 00   |
|   | <hr/>       |
| Total assets, . . . . .                   | \$78,863 85 |

## LIABILITIES.

|                                    |             |
|------------------------------------|-------------|
| Capital stock, . . . . .           | \$30,000 00 |
| Reserve, . . . . .                 | 4,301 54    |
|                                    | <hr/>       |
| Total liabilities, . . . . .       | \$34,301 54 |
| Profit and loss balance, . . . . . | 44,562 31   |

---

\$78,863 85

## OPERATING ACCOUNT (TO DEC. 31, 1920).

|                                       | DR.         | CR.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| Distribution, . . . . .               | \$756 42    |             |
| Management, . . . . .                 | 2,290 99    |             |
| Taxes, . . . . .                      | 6,069 89    |             |
| Incidentals, . . . . .                | 3,810 61    |             |
| Income from sale of water, . . . . .  |             | \$6,464 31  |
| municipal income, . . . . .           |             | 1,750 26    |
| Balance to profit and loss, . . . . . |             | 4,713 34    |
|                                       | <hr/>       | <hr/>       |
|                                       | \$12,927 91 | \$12,927 91 |

<sup>1</sup> Property sold to Palmer Fire District No. 1, Jan. 1, 1921.

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        |             | \$31,150 85 |
| Balance of operating account, . . . . . | \$4,713 34  |             |
| Interest received, . . . . .            |             | 2,246 90    |
| Profit on sale of property, . . . . .   |             | 18,937 05   |
| Other items of income, . . . . .        |             | 138 45      |
| Interest paid, . . . . .                | 797 60      |             |
| Dividends declared, . . . . .           | 2,400 00    |             |
| Balance June 30, 1921, . . . . .        | 44,562 31   |             |
|   | <hr/>       | <hr/>       |
|   | \$52,473 25 | \$52,473 25 |

## RIVERSIDE WATER COMPANY.

(Gill.)

## ASSETS.

|                                    |             |
|------------------------------------|-------------|
| Plant, . . . . .                   | \$5,500 00  |
| Cash on hand, . . . . .            | 184 74      |
|                                    | <hr/>       |
| Total assets, . . . . .            | \$5,684 74  |
| Profit and loss balance, . . . . . | 5,315 26    |
|                                    | <hr/>       |
|                                    | \$11,000 00 |

## LIABILITIES.

|                              |             |
|------------------------------|-------------|
| Capital stock, . . . . .     | \$10,000 00 |
| Notes payable, . . . . .     | 1,000 00    |
|                              | <hr/>       |
| Total liabilities, . . . . . | \$11,000 00 |

## OPERATING ACCOUNT.

|                                       | Dr.      | Cr.      |
|---------------------------------------|----------|----------|
| Operating expenses:                   |          |          |
| Distribution, . . . . .               | \$66 39  |          |
| Management, . . . . .                 | 152 88   |          |
| Taxes, . . . . .                      | 125 56   |          |
| Income from sale of water, . . . . .  |          | \$700 00 |
| Balance to profit and loss, . . . . . | 355 17   |          |
|                                       | <hr/>    | <hr/>    |
|                                       | \$700 00 | \$700 00 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .        | \$5,587 60 |            |
| Balance of operating account, . . . . . |            | \$355 17   |
| Interest paid, . . . . .                | 82 83      |            |
| Balance June 30, 1921, . . . . .        |            | 5,315 26   |
|   | <hr/>      | <hr/>      |
|   | \$5,670 43 | \$5,670 43 |



## SALISBURY WATER SUPPLY COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Plant, . . . . .                         | \$166,833 58        |
| Sewerage system, . . . . .               | 61,804 17           |
| Materials and supplies, . . . . .        | 767 29              |
| Cash on hand, . . . . .                  | 683 42              |
| Accounts receivable for water, . . . . . | 2,202 33            |
| Other accounts receivable, . . . . .     | 1,565 54            |
| Investments, . . . . .                   | 5,000 00            |
| Total assets, . . . . .                  | <u>\$238,856 33</u> |

## LIABILITIES.

|   |                     |
|---|---------------------|
| Capital stock (common), . . . . .       | \$45,000 00         |
| Capital stock (preferred), . . . . .    | 45,000 00           |
| Bonds outstanding, . . . . .            | 85,000 00           |
| Notes payable, . . . . .                | 19,000 00           |
| Accounts payable, . . . . .             | 1,303 67            |
| Interest accrued but not due, . . . . . | 291 67              |
| Dividends voted but not paid, . . . . . | 225 00              |
| Reserves, . . . . .                     | 5,200 96            |
| Total liabilities, . . . . .            | <u>\$201,021 30</u> |
| Profit and loss balance, . . . . .      | 37,835 03           |

\$238,856 33

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.                | Cr.                |
|---------------------------------------|--------------------|--------------------|
| Supply, . . . . .                     | \$301 83           |                    |
| Pumping, . . . . .                    | 3,240 64           |                    |
| Distribution, . . . . .               | 2,483 83           |                    |
| Management, . . . . .                 | 3,021 86           |                    |
| Taxes, . . . . .                      | 4,397 24           |                    |
| Incidentals, . . . . .                | 1,650 52           |                    |
| Income from sale of water, . . . . .  |                    | \$16,873 72        |
| municipal income, . . . . .           |                    | 4,567 25           |
| Balance to profit and loss, . . . . . | 6,345 05           |                    |
|                                       | <u>\$21,440 97</u> | <u>\$21,440 97</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        |                    | \$35,030 62        |
| Balance of operating account, . . . . . |                    | 6,345 05           |
| Interest received, . . . . .            |                    | 254 60             |
| Rents, . . . . .                        |                    | 100 00             |
| Other items of income, . . . . .        |                    | 7,250 12           |
| Interest paid, . . . . .                | \$5,095 36         |                    |
| Depreciation, . . . . .                 | 2,000 00           |                    |
| Dividends declared, . . . . .           | 4,050 00           |                    |
| Balance June 30, 1921, . . . . .        | 37,835 03          |                    |
|   | <u>\$48,980 39</u> | <u>\$48,980 39</u> |

## SCITUATE WATER COMPANY.

| ASSETS.                              |                     |
|--------------------------------------|---------------------|
| Plant, . . . . .                     | \$382,499 17        |
| Cash on hand, . . . . .              | 6,100 85            |
| Notes receivable, . . . . .          | 1,200 00            |
| Total assets, . . . . .              | <u>\$389,800 02</u> |
| LIABILITIES.                         |                     |
| Capital stock (common), . . . . .    | \$150,000 00        |
| Capital stock (preferred), . . . . . | 100,000 00          |
| Bonds outstanding, . . . . .         | 100,000 00          |
| Notes payable, . . . . .             | 27,500 00           |
| Accounts payable, . . . . .          | 7,879 27            |
| Total liabilities, . . . . .         | <u>\$385,379 27</u> |
| Profit and loss balance, . . . . .   | 4,420 75            |
|                                      | <u>\$389,800 02</u> |

| OPERATING ACCOUNT.                    |  | Dr.                | Cr.                |
|---------------------------------------|--|--------------------|--------------------|
| Operating expenses:                   |  |                    |                    |
| Supply, . . . . .                     |  | \$1,938 93         |                    |
| Pumping, . . . . .                    |  | 5,926 37           |                    |
| Distribution, . . . . .               |  | 2,364 28           |                    |
| Management, . . . . .                 |  | 5,651 17           |                    |
| Taxes, . . . . .                      |  | 11,106 92          |                    |
| Incidentals, . . . . .                |  | 2,714 05           |                    |
| Income from sale of water, . . . . .  |  |                    | \$46,141 78        |
| municipal income, . . . . .           |  |                    | 11,100 00          |
| other sources, . . . . .              |  |                    | 36 81              |
| Balance to profit and loss, . . . . . |  | 27,576 87          |                    |
|                                       |  | <u>\$57,278 59</u> | <u>\$57,278 59</u> |

| PROFIT AND LOSS ACCOUNT.                |  | Dr.                | Cr.                |
|---|--|--------------------|--------------------|
| Balance June 30, 1920, . . . . .        |  | \$4,242 54         |                    |
| Balance of operating account, . . . . . |  |                    | \$27,576 87        |
| Interest received, . . . . .            |  |                    | 197 98             |
| Interest paid, . . . . .                |  | 7,296 65           |                    |
| Depreciation, . . . . .                 |  | 814 91             |                    |
| Dividends declared, . . . . .           |  | 11,000 00          |                    |
| Balance June 30, 1921, . . . . .        |  | 4,420 75           |                    |
|   |  | <u>\$27,774 85</u> | <u>\$27,774 85</u> |

## SHEFFIELD WATER COMPANY.

| ASSETS.                            |                    |
|------------------------------------|--------------------|
| Plant, . . . . .                   | \$35,378 81        |
| Cash on hand, . . . . .            | 826 47             |
| Total assets, . . . . .            | <u>\$36,205 28</u> |
| Profit and loss balance, . . . . . | 2,893 06           |
|                                    | <u>\$39,098 34</u> |

## LIABILITIES.

|                              |                    |
|------------------------------|--------------------|
| Capital stock, . . . . .     | \$20,000 00        |
| Bonds outstanding, . . . . . | 16,000 00          |
| Notes payable, . . . . .     | 3,098 34           |
| Total liabilities, . . . . . | <u>\$39,098 34</u> |

## OPERATING ACCOUNT.

|                                       | Dr.               | Cr.               |
|---------------------------------------|-------------------|-------------------|
| Operating expenses:                   |                   |                   |
| Distribution, . . . . .               | \$101 97          |                   |
| Management, . . . . .                 | 294 04            |                   |
| Taxes, . . . . .                      | 320 28            |                   |
| Incidentals, . . . . .                | 14 00             |                   |
| Income from sale of water, . . . . .  |                   | \$2,372 34        |
| municipal income, . . . . .           |                   | 450 00            |
| Balance to profit and loss, . . . . . | 2,092 05          |                   |
|                                       | <u>\$2,822 34</u> | <u>\$2,822 34</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance June 30, 1920, . . . . .        | \$4,111 11        |                   |
| Balance of operating account, . . . . . |                   | \$2,092 05        |
| Rents, . . . . .                        |                   | 200 00            |
| Interest paid, . . . . .                | 1,074 00          |                   |
| Balance June 30, 1921, . . . . .        |                   | 2,893 06          |
|   | <u>\$5,185 11</u> | <u>\$5,185 11</u> |

## SOUTHBRIDGE WATER SUPPLY COMPANY.

## ASSETS.

|  |                     |
|--|---------------------|
| Plant, . . . . .                           | \$327,885 98        |
| Office furniture and equipment, . . . . .  | 2,734 76            |
| Stable and garage equipment, . . . . .     | 1,000 48            |
| Distribution tools and supplies, . . . . . | 6,022 31            |
| Other materials and supplies, . . . . .    | 6,030 55            |
| Cash on hand, . . . . .                    | 11,910 54           |
| Accounts receivable, . . . . .             | 388 23              |
| Investments, . . . . .                     | 22,937 50           |
| Total assets, . . . . .                    | <u>\$378,910 35</u> |

## LIABILITIES.

|                                    |                     |
|------------------------------------|---------------------|
| Capital stock, . . . . .           | \$200,000 00        |
| Accounts payable, . . . . .        | 226 39              |
| Depreciation reserve, . . . . .    | 54,310 83           |
| Total liabilities, . . . . .       | <u>\$254,537 22</u> |
| Profit and loss balance, . . . . . | 124,373 13          |

\$378,910 35

| OPERATING ACCOUNT.                    |             |             |             |
|---------------------------------------|-------------|-------------|-------------|
|                                       | Dr.         |             | Cr.         |
| Operating expenses:                   |             |             |             |
| Supply, . . . . .                     | \$2,946 35  |             |             |
| Distribution, . . . . .               | 4,648 81    |             |             |
| Management, . . . . .                 | 5,991 51    |             |             |
| Taxes, . . . . .                      | 10,140 55   |             |             |
| Incidentals, . . . . .                | 1,873 42    |             |             |
| Income from sale of water, . . . . .  |             | \$39,282 86 |             |
| municipal income, . . . . .           |             | 7,226 46    |             |
| Balance to profit and loss, . . . . . | 20,908 68   |             |             |
|                                       | <hr/>       | <hr/>       |             |
|                                       | \$46,509 32 |             | \$46,509 32 |

| PROFIT AND LOSS ACCOUNT.                |              |              |              |
|---|--------------|--------------|--------------|
|   | Dr.          |              | Cr.          |
| Balance June 30, 1920, . . . . .        |              | \$123,204 62 |              |
| Balance of operating account, . . . . . |              | 20,908 68    |              |
| Interest received, . . . . .            |              | 1,296 47     |              |
| Rents, . . . . .                        |              | 171 00       |              |
| Other items of income, . . . . .        |              | 1,219 80     |              |
| Depreciation, . . . . .                 | \$509 43     |              |              |
| Dividends declared, . . . . .           | 12,000 00    |              |              |
| Depreciation reserve, . . . . .         | 9,918 01     |              |              |
| Balance June 30, 1921, . . . . .        | 124,373 13   |              |              |
|   | <hr/>        | <hr/>        |              |
|   | \$146,800 57 |              | \$146,800 57 |

## SOUTH EGREMONT WATER COMPANY.

| ASSETS.                                 |  |             |  |
|---|--|-------------|--|
| Plant, . . . . .                        |  | \$20,645 44 |  |
| Cash on hand, . . . . .                 |  | 528 19      |  |
|   |  | <hr/>       |  |
| Total assets, . . . . .                 |  | \$21,173 63 |  |
| Profit and loss balance, . . . . .      |  | 3 03        |  |
|   |  | <hr/>       |  |
|   |  | \$21,176 66 |  |
| LIABILITIES.                            |  |             |  |
| Capital stock, . . . . .                |  | \$10,000 00 |  |
| Bonds outstanding, . . . . .            |  | 6,000 00    |  |
| Notes payable, . . . . .                |  | 4,800 00    |  |
| Interest due but not paid, . . . . .    |  | 200 00      |  |
| Interest accrued but not due, . . . . . |  | 176 66      |  |
|   |  | <hr/>       |  |
| Total liabilities, . . . . .            |  | \$21,176 66 |  |

| OPERATING ACCOUNT.                    |            |            |            |
|---------------------------------------|------------|------------|------------|
|                                       | Dr.        |            | Cr.        |
| Operating expenses:                   |            |            |            |
| Distribution, . . . . .               | \$15 50    |            |            |
| Management, . . . . .                 | 183 31     |            |            |
| Taxes, . . . . .                      | 250 16     |            |            |
| Incidentals, . . . . .                | 2 00       |            |            |
| Income from sale of water, . . . . .  |            | \$1,230 00 |            |
| Balance to profit and loss, . . . . . | 779 03     |            |            |
|                                       | <hr/>      | <hr/>      |            |
|                                       | \$1,230 00 |            | \$1,230 00 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.      | Cr.      |
|---|----------|----------|
| Balance June 30, 1920, . . . . .        |          | \$113 89 |
| Balance of operating account, . . . . . |          | 779 03   |
| Interest paid, . . . . .                | \$542 77 |          |
| Depreciation, . . . . .                 | 353 18   |          |
| Balance June 30, 1921, . . . . .        |          | 3 03     |
|   | <hr/>    | <hr/>    |
|   | \$895 95 | \$895 95 |

## STOCKBRIDGE WATER COMPANY.

## ASSETS.

|  |             |
|--|-------------|
| Plant, . . . . .                         | \$82,757 04 |
| Cash on hand, . . . . .                  | 638 12      |
| Accounts receivable for water, . . . . . | 2,069 44    |
|  | <hr/>       |
| Total assets, . . . . .                  | \$85,464 60 |

## LIABILITIES.

|   |             |
|---|-------------|
| Capital stock (common), . . . . .       | \$7,000 00  |
| Capital stock (preferred), . . . . .    | 36,000 00   |
| Bonds outstanding, . . . . .            | 19,500 00   |
| Notes payable, . . . . .                | 18,646 00   |
| Accounts payable, . . . . .             | 194 45      |
| Interest accrued but not due, . . . . . | 1,207 88    |
| Other liabilities, . . . . .            | 379 41      |
|   | <hr/>       |
| Total liabilities, . . . . .            | \$82,927 74 |
| Profit and loss balance, . . . . .      | 2,536 86    |

---

\$85,464 60

## OPERATING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| Supply, . . . . .                     | \$146 20    |             |
| Pumping, . . . . .                    | 5,091 50    |             |
| Distribution, . . . . .               | 614 36      |             |
| Management, . . . . .                 | 1,252 55    |             |
| Taxes, . . . . .                      | 1,453 38    |             |
| Incidentals, . . . . .                | 413 89      |             |
| Income from sale of water, . . . . .  |             | \$12,551 43 |
| municipal income, . . . . .           |             | 2,420 26    |
| Balance to profit and loss, . . . . . | 5,999 81    |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$14,971 69 | \$14,971 69 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr. | Cr.        |
|--|-----|------------|
| Balance June 30, 1920, . . . . .         |     | \$1,585 51 |
| Balance of operating account, . . . . .  |     | 5,999 81   |
| Interest received, . . . . .             |     | 60 00      |
| Lease of spring and pipe line, . . . . . |     | 4,500 00   |
| Jobbing, . . . . .                       |     | 203 84     |
| Other items of income, . . . . .         |     | 305 29     |

|                                  | DR.         | CR.         |
|----------------------------------|-------------|-------------|
| Interest paid, . . . . .         | \$4,008 22  |             |
| Depreciation, . . . . .          | 5,710 53    |             |
| Other items, . . . . .           | 398 84      |             |
| Balance June 30, 1921, . . . . . | 2,536 86    |             |
|                                  | <hr/>       | <hr/>       |
|                                  | \$12,654 45 | \$12,654 45 |

## SUNDERLAND WATER COMPANY.

| ASSETS.                            |  |             |
|------------------------------------|--|-------------|
| Plant, . . . . .                   |  | \$10,700 00 |
| Cash on hand, . . . . .            |  | 470 71      |
| Investments, . . . . .             |  | 400 00      |
|                                    |  | <hr/>       |
| Total assets, . . . . .            |  | \$11,570 71 |
| LIABILITIES.                       |  |             |
| Capital stock, . . . . .           |  | \$10,700 00 |
|                                    |  | <hr/>       |
| Total liabilities, . . . . .       |  | \$10,700 00 |
| Profit and loss balance, . . . . . |  | 870 71      |
|                                    |  | <hr/>       |
|                                    |  | \$11,570 71 |

| OPERATING ACCOUNT.                    |            |            |
|---------------------------------------|------------|------------|
|                                       | DR.        | CR.        |
| Operating expenses:                   |            |            |
| Supply, . . . . .                     | \$63 50    |            |
| Distribution, . . . . .               | 205 02     |            |
| Management, . . . . .                 | 42 50      |            |
| Taxes, . . . . .                      | 365 16     |            |
| Income from sale of water, . . . . .  |            | \$1,415 92 |
| municipal income, . . . . .           |            | 249 00     |
| Balance to profit and loss, . . . . . | 988 74     |            |
|                                       | <hr/>      | <hr/>      |
|                                       | \$1,664 92 | \$1,664 92 |

| PROFIT AND LOSS ACCOUNT.                |            |            |
|---|------------|------------|
|   | DR.        | CR.        |
| Balance June 30, 1920, . . . . .        |            | \$720 97   |
| Balance of operating account, . . . . . |            | 988 74     |
| Interest received, . . . . .            |            | 17 00      |
| Dividends declared, . . . . .           | \$856 00   |            |
| Balance June 30, 1921, . . . . .        | 870 71     |            |
|   | <hr/>      | <hr/>      |
|   | \$1,726 71 | \$1,726 71 |

## WANNACOMET WATER COMPANY.

(Nantucket.)

| ASSETS.                                   |  |              |
|---|--|--------------|
| Plant, . . . . .                          |  | \$136,243 40 |
| Office building, . . . . .                |  | 3,892 00     |
| Investments, . . . . .                    |  | 562 00       |
| Office furniture and equipment, . . . . . |  | 77 00        |

|  |          |
|--|----------|
| Fuel on hand, . . . . .                  | \$556 00 |
| Oil, waste and packing, . . . . .        | 98 50    |
| Station supplies, . . . . .              | 89 00    |
| Cash on hand, . . . . .                  | 222 92   |
| Accounts receivable for water, . . . . . | 459 98   |
| Sinking fund, . . . . .                  | 4,104 50 |

|                         |              |
|-------------------------|--------------|
| Total assets, . . . . . | \$146,305 30 |
|-------------------------|--------------|

## LIABILITIES.

|  |             |
|--|-------------|
| Capital stock, . . . . .                             | \$60,000 00 |
| Bonds outstanding, . . . . .                         | 35,000 00   |
| Notes payable, . . . . .                             | 12,224 00   |
| Accounts payable, . . . . .                          | 1,403 42    |
| Premiums realized on capital stock issued, . . . . . | 61 50       |

|                                    |              |
|------------------------------------|--------------|
| Total liabilities, . . . . .       | \$108,688 92 |
| Profit and loss balance, . . . . . | 37,616 38    |

---

\$146,305 30

## OPERATING ACCOUNT.

| Operating expenses:                   | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Supply, . . . . .                     | \$76 68     |             |
| Pumping, . . . . .                    | 8,505 63    |             |
| Distribution, . . . . .               | 3,286 67    |             |
| Management, . . . . .                 | 3,697 23    |             |
| Taxes, . . . . .                      | 3,067 67    |             |
| Incidentals, . . . . .                | 1,459 11    |             |
| Income from sale of water, . . . . .  |             | \$23,129 39 |
| municipal income, . . . . .           |             | 2,923 00    |
| Balance to profit and loss, . . . . . | 5,959 40    |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$26,052 39 | \$26,052 39 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        |             | \$38,807 78 |
| Balance of operating account, . . . . . |             | 5,959 40    |
| Interest received, . . . . .            |             | 195 52      |
| Rents, . . . . .                        |             | 460 00      |
| Other items of income, . . . . .        |             | 6 50        |
| Interest paid, . . . . .                | \$2,228 17  |             |
| Depreciation, . . . . .                 | 1,984 65    |             |
| Dividends declared, . . . . .           | 3,600 00    |             |
| Balance June 30, 1921, . . . . .        | 37,616 38   |             |
|   | <hr/>       | <hr/>       |
|   | \$45,429 20 | \$45,429 20 |

## WESTFORD WATER COMPANY.

## ASSETS.

|                         |             |
|-------------------------|-------------|
| Plant, . . . . .        | \$75,587 98 |
| Cash on hand, . . . . . | 6,143 81    |
| Sinking fund, . . . . . | 8,864 47    |
|                         | <hr/>       |
| Total assets, . . . . . | \$90,596 26 |

| LIABILITIES.                       |                    |
|------------------------------------|--------------------|
| Capital stock, . . . . .           | \$40,000 00        |
| Bonds outstanding, . . . . .       | 35,000 00          |
| Total liabilities, . . . . .       | \$75,000 00        |
| Profit and loss balance, . . . . . | 15,596 26          |
|                                    | <u>\$90,596 26</u> |

| OPERATING ACCOUNT.                    |  |                    |                    |
|---------------------------------------|--|--------------------|--------------------|
| Operating expenses:                   |  | Dr.                | Cr.                |
| Pumping, . . . . .                    |  | \$4,608 00         |                    |
| Distribution, . . . . .               |  | 106 64             |                    |
| Management, . . . . .                 |  | 709 60             |                    |
| Taxes, . . . . .                      |  | 237 89             |                    |
| Incidentals, . . . . .                |  | 323 46             |                    |
| Income from sale of water, . . . . .  |  |                    | \$8,658 86         |
| municipal income, . . . . .           |  |                    | 2,432 00           |
| Balance to profit and loss, . . . . . |  | 5,105 27           |                    |
|                                       |  | <u>\$11,090 86</u> | <u>\$11,090 86</u> |

| PROFIT AND LOSS ACCOUNT.                |                    |                    |
|---|--------------------|--------------------|
|   | DR.                | CR.                |
| Balance June 30, 1920, . . . . .        |                    | \$14,512 85        |
| Balance of operating account, . . . . . |                    | 5,105 27           |
| Interest received, . . . . .            |                    | 438 95             |
| Interest paid, . . . . .                | \$1,750 00         |                    |
| Depreciation, . . . . .                 | 2,710 81           |                    |
| Balance June 30, 1921, . . . . .        | 15,596 26          |                    |
|   | <u>\$20,057 07</u> | <u>\$20,057 07</u> |

## WESTHAMPTON WATER COMPANY.

| ASSETS.                 |                   |
|-------------------------|-------------------|
| Plant, . . . . .        | \$1,650 00        |
| Cash on hand, . . . . . | 111 33            |
| Reserve fund, . . . . . | 1,014 83          |
| Total assets, . . . . . | <u>\$2,776 16</u> |

| LIABILITIES.                       |                   |
|------------------------------------|-------------------|
| Capital stock, . . . . .           | \$1,500 00        |
| Depreciation reserve, . . . . .    | 1,150 00          |
| Total liabilities, . . . . .       | <u>\$2,650 00</u> |
| Profit and loss balance, . . . . . | 126 16            |
|                                    | <u>\$2,776 16</u> |

| OPERATING ACCOUNT.  |           |        |     |
|---------------------|-----------|--------|-----|
| Operating expenses: |           | Dr.    | Cr. |
| Supply,             | . . . . . | \$6 50 |     |
| Distribution,       | . . . . . | 19 50  |     |
| Management,         | . . . . . | 10 85  |     |
| Taxes,              | . . . . . | 28 15  |     |



1922.]

## GAS, ELECTRIC AND WATER.

375

|                                     | DR.      | CR.      |
|-------------------------------------|----------|----------|
| Income from sale of water, . . . .  |          | \$153 42 |
| municipal income, . . . .           |          | 21 00    |
| Balance to profit and loss, . . . . | \$109 42 |          |
|                                     | <hr/>    | <hr/>    |
|                                     | \$174 42 | \$174 42 |

## PROFIT AND LOSS ACCOUNT.

|                                       | DR.      | CR.      |
|---------------------------------------|----------|----------|
| Balance June 30, 1920, . . . .        |          | \$16 86  |
| Balance of operating account, . . . . |          | 109 42   |
| Interest received, . . . .            |          | 89 88    |
| Dividends declared, . . . .           | \$90 00  |          |
| Balance June 30, 1921, . . . .        | 126 16   |          |
|                                       | <hr/>    | <hr/>    |
|                                       | \$216 16 | \$216 16 |

WESTON WATER COMPANY.<sup>1</sup>

## ASSETS.

|  |              |
|--|--------------|
| Plant, . . . . .                         | \$102,756 91 |
| Stable and garage equipment, . . . . .   | 500 00       |
| Cash on hand, . . . . .                  | 4,412 26     |
| Accounts receivable for water, . . . . . | 5,013 48     |
|  | <hr/>        |
| Total assets, . . . . .                  | \$112,682 65 |

## LIABILITIES.

|                                    |              |
|------------------------------------|--------------|
| Capital stock, . . . . .           | \$50,000 00  |
| Bonds outstanding, . . . . .       | 50,000 00    |
| Notes payable, . . . . .           | 8,900 00     |
| Accounts payable, . . . . .        | 100 00       |
|                                    | <hr/>        |
| Total liabilities, . . . . .       | \$109,000 00 |
| Profit and loss balance, . . . . . | 3,682 65     |

---

\$112,682 65

## OPERATING ACCOUNT.

|                                       | DR.         | CR.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| Pumping, . . . . .                    | \$3,686 51  |             |
| Distribution, . . . . .               | 159 19      |             |
| Management, . . . . .                 | 1,270 00    |             |
| Taxes, . . . . .                      | 1,044 21    |             |
| Incidentals, . . . . .                | 557 00      |             |
| Income from sale of water, . . . . .  |             | \$8,358 82  |
| municipal income, . . . . .           |             | 1,930 51    |
| Balance to profit and loss, . . . . . | 3,572 42    |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$10,289 33 | \$10,289 33 |

<sup>1</sup> Property sold to town of Weston July 1, 1921.

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance June 30, 1920, . . . . .        |            | \$5,555 23 |
| Balance of operating account, . . . . . |            | 3,572 42   |
| Interest paid, . . . . .                | \$3,445 00 |            |
| Dividends declared, . . . . .           | 2,000 00   |            |
| Balance June 30, 1921, . . . . .        | 3,682 65   |            |
|   | <hr/>      | <hr/>      |
|   | \$9,127 65 | \$9,127 65 |

## WESTWOOD WATER COMPANY.

(Albert Dean, Owner.)

## OPERATING ACCOUNT.

|                                      | Dr.        | Cr.        |
|--------------------------------------|------------|------------|
| Operating expenses:                  |            |            |
| Pumping, . . . . .                   | \$1,710 00 |            |
| Distribution, . . . . .              | 200 00     |            |
| Taxes, . . . . .                     | 45 00      |            |
| Income from sale of water, . . . . . |            | \$2,851 10 |
| municipal income, . . . . .          |            | 60 00      |
| Balance, . . . . .                   | 956 10     |            |
|                                      | <hr/>      | <hr/>      |
|                                      | \$2,911 10 | \$2,911 10 |

## WILLIAMSTOWN WATER COMPANY.

## ASSETS.

|  |              |
|--|--------------|
| Plant, . . . . .                         | \$231,954 66 |
| Materials and supplies, . . . . .        | 114 84       |
| Cash on hand, . . . . .                  | 936 72       |
| Accounts receivable for water, . . . . . | 9,402 69     |
| Other accounts receivable, . . . . .     | 455 00       |
| Investments, . . . . .                   | 39,000 00    |
|  | <hr/>        |
| Total assets, . . . . .                  | \$281,863 91 |
| Profit and loss balance, . . . . .       | 13,748 23    |
|  | <hr/>        |
|  | \$295,612 14 |

## LIABILITIES.

|   |              |
|---|--------------|
| Capital stock, . . . . .                | \$100,000 00 |
| Bonds outstanding, . . . . .            | 150,000 00   |
| Notes payable, . . . . .                | 36,000 00    |
| Accounts payable, . . . . .             | 457 74       |
| Interest due but not paid, . . . . .    | 420 00       |
| Interest accrued but not due, . . . . . | 1,692 30     |
| Depreciation reserve, . . . . .         | 6,797 00     |
| Other liabilities, . . . . .            | 245 10       |
|   | <hr/>        |
| Total liabilities, . . . . .            | \$295,612 14 |

## OPERATING ACCOUNT.

|                                       | Dr.         | Cr.         |
|---------------------------------------|-------------|-------------|
| Operating expenses:                   |             |             |
| Supply, . . . . .                     | \$48 66     |             |
| Distribution, . . . . .               | 1,736 64    |             |
| Management, . . . . .                 | 2,022 12    |             |
| Taxes, . . . . .                      | 2,003 87    |             |
| Incidentals, . . . . .                | 1,765 10    |             |
| Income from sale of water, . . . . .  |             | \$18,514 08 |
| municipal income, . . . . .           |             | 2,440 00    |
| Balance to profit and loss, . . . . . | 13,377 69   |             |
|                                       | <hr/>       | <hr/>       |
|                                       | \$20,954 08 | \$20,954 08 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance June 30, 1920, . . . . .        | \$17,824 53 |             |
| Balance of operating account, . . . . . |             | \$13,377 69 |
| Interest received, . . . . .            |             | 2,422 33    |
| Rents, . . . . .                        |             | 125 00      |
| Interest paid, . . . . .                | 11,248 72   |             |
| Depreciation reserve, . . . . .         | 600 00      |             |
| Balance June 30, 1921, . . . . .        |             | 13,748 23   |
|   | <hr/>       | <hr/>       |
|   | \$29,673 25 | \$29,673 25 |

## APPENDIX D—MUNICIPALITIES.

### BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS FOR MUNICIPAL FISCAL YEAR 1920.

Chapter 78 of the General Acts of 1918 (now section 63 of chapter 164 of the General Laws) amended the law relative to the annual returns of municipal lighting plants by substituting the city or town's fiscal year for the year ending June 30. The calendar year is now the fiscal year of all towns and of many cities. In the balance sheets, etc., which follow, the year is the calendar year 1919 unless otherwise indicated.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item "cash" includes the cash in the hands of the manager and the available unexpended balances of all appropriations except for depreciation fund; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations for construction" are included all those amounts which have been raised directly by taxation for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an "appropriation for construction." The "appropriations for construction" and outstanding debt and current accounts payable are grouped as representing the direct liability of the plant. In the item "loans repayment account" may be found the aggregate amount provided from the revenue of the plant and applied to the retirement of debt. In accordance with the requirements of law the payment of maturing debt or contributions to sinking funds are treated as current expense by appropriate debits to "profit and loss" and credits to "loans repayment account," or "sinking fund reserve." Operating expenses and income from sales of gas or electricity are reported on the basis of expenses incurred and income earned.

#### ASHBURNHAM.

##### ASSETS.

|  |           |             |
|--|-----------|-------------|
| Electric plant:  |           |             |
| Lands, . . . . .   | \$288 48  |             |
| Electric plant, . . . . .                                | 1,346 22  |             |
| Overhead lines, . . . . .                                | 13,667 51 |             |
| Transformers, . . . . .                                  | 1,982 12  |             |
| Meters, . . . . .  | 1,643 61  |             |
| Street lamps and fixtures, . . . . .                     | 812 45    |             |
|  |           | \$19,740 39 |
| Other assets:  |           |             |
| Cash, . . . . .  | \$747 06  |             |
| Depreciation fund, . . . . .                             | 1,061 33  |             |
| Due for electricity, . . . . .                           | 2,257 42  |             |
| Sundry accounts receivable, . . . . .                    | 20 00     |             |
| Electric tools and implements, . . . . .                 | 813 91    |             |
| Other electric materials and supplies on hand, . . . . . | 975 96    |             |
| Office furniture, . . . . .                              | 39 36     |             |
|  |           | 5,915 04    |
| Total assets, . . . . .                                  |           | \$25,655 43 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$6,450 00  |
| Notes payable, . . . . .                   | 4,000 00    |
| Unpaid bills, . . . . .                    | 380 00      |
| <hr/>                                      |             |
| Total liabilities, . . . . .               | \$10,830 00 |
| Loans repayment account, . . . . .         | 9,000 00    |
| Profit and loss balance, . . . . .         | 5,825 43    |
| <hr/>                                      |             |
| Total credits, . . . . .                   | \$25,655 43 |

## MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Operating expenses, . . . . .              | \$7,692 53 |            |
| Income from sale of electricity, . . . . . |            | \$9,157 87 |
| municipal buildings, . . . . .             |            | 175 90     |
| other sources, . . . . .                   |            | 120 00     |
| Appropriation for street lights, . . . . . |            | 500 00     |
| Balance to profit and loss, . . . . .      | 2,261 24   |            |
| <hr/>                                      |            |            |
|  | \$9,953 77 | \$9,953 77 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$4,778 72 |
| Balance of manufacturing account, . . . . . |            | 2,261 24   |
| Interest received, . . . . .                |            | 32 00      |
| Rents, . . . . .                            |            | 44 00      |
| Interest paid, . . . . .                    | \$180 00   |            |
| Depreciation, . . . . .                     | 610 53     |            |
| Note paid, . . . . .                        | 500 00     |            |
| Balance Dec. 31, 1920, . . . . .            | 5,825 43   |            |
| <hr/>                                       |            |            |
|   | \$7,115 96 | \$7,115 96 |

## BELMONT.

## ASSETS.

|  |             |             |
|--|-------------|-------------|
| Electric plant:  |             |             |
| Overhead lines, . . . . .                                | \$31,778 15 |             |
| Transformers, . . . . .                                  | 8,832 73    |             |
| Meters, . . . . .  | 24,621 94   |             |
| Street lamps and fixtures, . . . . .                     | 3,575 73    |             |
| <hr/>  |             | \$68,808 55 |
| Other assets:  |             |             |
| Cash, . . . . .  | \$20,390 31 |             |
| Depreciation fund, . . . . .                             | 444 23      |             |
| Sinking funds, . . . . .                                 | 6,160 00    |             |
| Due for electricity, . . . . .                           | 678 67      |             |
| Electric tools and implements, . . . . .                 | 462 00      |             |
| Other electric materials and supplies on hand, . . . . . | 413 00      |             |
| Stable and garage equipment, . . . . .                   | 847 00      |             |
| <hr/>  |             | 29,395 21   |
| Total assets, . . . . .                                  |             | \$98,203 76 |

| LIABILITIES.                               |                    |
|--|--------------------|
| Appropriations for construction, . . . . . | \$37,414 00        |
| Bonds outstanding, . . . . .               | 19,500 00          |
| Notes payable, . . . . .                   | 1,500 00           |
| Interest due but not paid, . . . . .       | 80 00              |
| Interest accrued but not due, . . . . .    | 90 04              |
| Sinking fund reserve, . . . . .            | 6,160 00           |
| Total liabilities, . . . . .               | <u>\$64,744 04</u> |
| Loans repayment account, . . . . .         | 15,000 00          |
| Profit and loss balance, . . . . .         | 18,459 72          |
| Total credits, . . . . .                   | <u>\$98,203 76</u> |

## MANUFACTURING ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Operating expenses, . . . . .               | \$55,232 27        |                    |
| Income from sale of electricity, . . . . .  |                    | \$64,264 01        |
| municipal buildings, . . . . .              |                    | 1,638 64           |
| Appropriations for street lights, . . . . . |                    | 8,437 67           |
| Balance to profit and loss, . . . . .       | 19,108 05          |                    |
|   | <u>\$74,340 32</u> | <u>\$74,340 32</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance Dec. 31, 1919, . . . . .            |                    | \$11,665 49        |
| Balance of manufacturing account, . . . . . |                    | 19,108 05          |
| Adjusting entry, . . . . .                  |                    | 3,879 22           |
| Interest paid, . . . . .                    | \$970 04           |                    |
| Transferred to sinking fund, . . . . .      | 280 00             |                    |
| Depreciation, . . . . .                     | 2,443 00           |                    |
| Bonds and notes paid, . . . . .             | 1,500 00           |                    |
| Returned to town treasury, . . . . .        | 11,000 00          |                    |
| Balance Dec. 31, 1920, . . . . .            | 18,459 72          |                    |
|   | <u>\$34,652 76</u> | <u>\$34,652 76</u> |

## BOYLSTON.

## ASSETS.

|  |                    |
|--|--------------------|
| Electric plant:  |                    |
| Buildings, . . . . .                                     | \$791 54           |
| Electric plant, . . . . .                                | 375 00             |
| Overhead lines, . . . . .                                | 14,726 63          |
| Transformers, . . . . .                                  | 1,102 54           |
| Meters, . . . . .  | 904 74             |
| Street lamps and fixtures, . . . . .                     | 516 80             |
|  | <u>\$18,417 25</u> |
| Other assets:  |                    |
| Cash, . . . . .  | \$867 88           |
| Depreciation fund, . . . . .                             | 847 61             |
| Due for electricity, . . . . .                           | 497 84             |
| Electric tools and implements, . . . . .                 | 110 73             |
| Other electric materials and supplies on hand, . . . . . | 27 00              |
|  | <u>2,351 06</u>    |
| Total assets, . . . . .                                  | <u>\$20,768 31</u> |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Appropriations for construction, . . . . . | \$3,218 45         |
| Notes payable, . . . . .                   | 5,200 00           |
| Unpaid bills, . . . . .                    | 151 25             |
| Interest accrued but not due, . . . . .    | 55 61              |
| Total liabilities, . . . . .               | \$8,625 31         |
| Loans repayment account, . . . . .         | 8,400 00           |
| Profit and loss balance, . . . . .         | 3,743 00           |
|  | <u>\$20,768 31</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.               | Cr.               |
|--|-------------------|-------------------|
| Operating expenses, . . . . .              | \$1,955 06        |                   |
| Income from sale of electricity, . . . . . |                   | \$3,486 43        |
| municipal buildings, . . . . .             |                   | 179 56            |
| Appropriation for street lights, . . . . . |                   | 1,100 00          |
| Balance to profit and loss, . . . . .      | 2,810 93          |                   |
|  | <u>\$4,765 99</u> | <u>\$4,765 99</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.               | Cr.               |
|---|-------------------|-------------------|
| Balance Dec. 31, 1919, . . . . .            |                   | \$2,888 96        |
| Balance of manufacturing account, . . . . . |                   | 2,810 93          |
| Interest paid, . . . . .                    | \$219 39          |                   |
| Depreciation, . . . . .                     | 637 50            |                   |
| Notes paid, . . . . .                       | 1,100 00          |                   |
| Balance Dec. 31, 1920, . . . . .            | 3,743 00          |                   |
|   | <u>\$5,699 89</u> | <u>\$5,699 89</u> |

## BRAINTREE.

## ASSETS.

|  |                     |                     |
|--|---------------------|---------------------|
| Electric plant:  |                     |                     |
| Lands and buildings, . . . . .                           | \$11,678 28         |                     |
| Steam plant, . . . . .                                   | 34,588 00           |                     |
| Electric plant, . . . . .                                | 22,507 78           |                     |
| Overhead lines, . . . . .                                | 42,881 58           |                     |
| Transformers, . . . . .                                  | 16,358 49           |                     |
| Meters, . . . . .  | 21,966 49           |                     |
| Street lamps and fixtures, . . . . .                     | 3,732 33            |                     |
|  | <u>\$153,712 95</u> |                     |
| Other assets:  |                     |                     |
| Cash, . . . . .  | \$1,714 18          |                     |
| Depreciation fund, . . . . .                             | 4,982 84            |                     |
| Due for electricity, . . . . .                           | 11,574 80           |                     |
| Sundry accounts receivable, . . . . .                    | 965 94              |                     |
| Electric fuel on hand, . . . . .                         | 168 00              |                     |
| Electric tools and implements, . . . . .                 | 3,987 66            |                     |
| Other electric materials and supplies on hand, . . . . . | 6,880 10            |                     |
| Stable and garage equipment, . . . . .                   | 2,935 50            |                     |
| Office furniture, . . . . .                              | 871 25              |                     |
|  | <u>34,080 27</u>    |                     |
| Total assets, . . . . .                                  |                     | <u>\$187,793 22</u> |

| LIABILITIES.                               |              |
|--|--------------|
| Appropriations for construction, . . . . . | \$46,168 74  |
| Unpaid bills, . . . . .                    | 10,249 82    |
| Other amounts due, . . . . .               | 501 68       |
| Total liabilities, . . . . .               | \$56,920 24  |
| Loans repayment account, . . . . .         | 83,000 00    |
| Profit and loss balance, . . . . .         | 47,872 98    |
| Total credits, . . . . .                   | \$187,793 22 |

| MANUFACTURING ACCOUNT.                     |             |
|--|-------------|
|  | Dr. Cr.     |
| Operating expenses, . . . . .              | \$73,480 03 |
| Income from sale of electricity, . . . . . | \$91,440 98 |
| municipal buildings, . . . . .             | 995 52      |
| Appropriation for street lights, . . . . . | 6,804 00    |
| Balance to profit and loss, . . . . .      | 25,760 47   |
|  | \$99,240 50 |
|  | \$99,240 50 |

| PROFIT AND LOSS ACCOUNT.                        |             |
|---|-------------|
|   | Dr. Cr.     |
| Balance Dec. 31, 1919, . . . . .                | \$32,984 62 |
| Balance of manufacturing account, . . . . .     | 25,760 47   |
| Interest received, . . . . .                    | 229 22      |
| Depreciation, . . . . .                         | \$4,722 60  |
| Adjustment of loan repayment account, . . . . . | 6,212 96    |
| Other items, . . . . .                          | 165 77      |
| Balance Dec. 31, 1920, . . . . .                | 47,872 98   |
|   | \$58,974 31 |
|   | \$58,974 31 |

## CHICOPEE.

(For year ended Nov. 30, 1920.)

| ASSETS.  |              |
|--|--------------|
| Electric plant:  |              |
| Lands, . . . . .   | \$5,000 00   |
| Buildings, . . . . .                                     | 25,988 10    |
| Steam plant, . . . . .                                   | 13,595 16    |
| Electric plant, . . . . .                                | 20,158 36    |
| Overhead lines, . . . . .                                | 123,274 02   |
| Transformers, . . . . .                                  | 38,024 39    |
| Meters, . . . . .  | 43,306 99    |
| Street lamps and fixtures, . . . . .                     | 22,201 25    |
|  | \$291,548 27 |
| Other assets:  |              |
| Cash, . . . . .  | \$53,473 39  |
| Depreciation fund, . . . . .                             | 16,153 90    |
| Due for electricity, . . . . .                           | 20,997 20    |
| Sundry accounts receivable, . . . . .                    | 6,483 19     |
| Electric fuel on hand, . . . . .                         | 1,586 00     |
| Electric tools and implements, . . . . .                 | 1,427 81     |
| Other electric materials and supplies on hand, . . . . . | 24,036 82    |



Other assets — *Concluded.*

|  |            |                     |
|--|------------|---------------------|
| Stable and garage equipment, . . . . . | \$5,126 07 |                     |
| Office furniture, . . . . .            | 3,857 68   |                     |
| Insurance, . . . . .                   | 594 78     |                     |
|  |            | <u>\$133,736 84</u> |
| Total assets, . . . . .                |            | \$425,285 11        |

## LIABILITIES.

|  |              |                     |
|--|--------------|---------------------|
| Appropriations for construction, . . . . . | \$63,941 12  |                     |
| Bonds outstanding, . . . . .               | 157,000 00   |                     |
| Notes payable, . . . . .                   | 6,000 00     |                     |
| Unpaid bills, . . . . .                    | 12,611 27    |                     |
| Deposits by customers, . . . . .           | 11,011 93    |                     |
| Interest accrued but not due, . . . . .    | 361 25       |                     |
| Total liabilities, . . . . .               | \$250,925 57 |                     |
| Loans repayment account, . . . . .         | 165,500 00   |                     |
| Profit and loss balance, . . . . .         | 8,859 54     |                     |
|  |              | <u>\$425,285 11</u> |
| Total credits, . . . . .                   |              | \$425,285 11        |

## MANUFACTURING ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Operating expenses, . . . . .              | \$122,162 18        |                     |
| Income from sale of electricity, . . . . . |                     | \$155,095 11        |
| municipal buildings, . . . . .             |                     | 13,966 90           |
| Appropriation for street lights, . . . . . |                     | 19,587 32           |
| Balance to profit and loss, . . . . .      | 66,487 15           |                     |
|  | <u>\$188,649 33</u> | <u>\$188,649 33</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance Nov. 30, 1919, . . . . .            | \$24,199 33        |                    |
| Balance of manufacturing account, . . . . . |                    | \$66,487 15        |
| Interest received, . . . . .                |                    | 2,277 16           |
| Jobbing, . . . . .                          |                    | 2,140 96           |
| Interest paid, . . . . .                    | 7,250 52           |                    |
| Depreciation, . . . . .                     | 16,094 60          |                    |
| Bonds and notes paid, . . . . .             | 13,250 00          |                    |
| Other items, . . . . .                      | 1,251 28           |                    |
| Balance Nov. 30, 1920, . . . . .            | 8,859 54           |                    |
|   | <u>\$70,905 27</u> | <u>\$70,905 27</u> |

## CONCORD.

## ASSETS.

|                                      |                    |  |
|--------------------------------------|--------------------|--|
| Electric plant:                      |                    |  |
| Lands, . . . . .                     | \$2,403 00         |  |
| Buildings, . . . . .                 | 1,826 02           |  |
| Steam plant, . . . . .               | 21,473 42          |  |
| Electric plant, . . . . .            | 9,683 79           |  |
| Overhead lines, . . . . .            | 38,151 14          |  |
| Transformers, . . . . .              | 6,054 50           |  |
| Meters, . . . . .                    | 9,238 85           |  |
| Street lamps and fixtures, . . . . . | 2,182 98           |  |
|                                      | <u>\$91,013 70</u> |  |

## Other assets:

|  |            |              |
|--|------------|--------------|
| Depreciation fund, . . . . .                             | \$1,274 11 |              |
| Sinking funds, . . . . .                                 | 65,121 12  |              |
| Due for electricity, . . . . .                           | 19,930 57  |              |
| Sundry accounts receivable, . . . . .                    | 5,648 16   |              |
| Electric fuel on hand, . . . . .                         | 13,670 93  |              |
| Motors on hand, . . . . .                                | 1,087 85   |              |
| Electric appliances on hand, . . . . .                   | 3,730 97   |              |
| Electric tools and implements, . . . . .                 | 1,878 15   |              |
| Other electric materials and supplies on hand, . . . . . | 7,141 71   |              |
| Stable and garage equipment, . . . . .                   | 491 50     |              |
| Office furniture, . . . . .                              | 922 00     |              |
|  |            | <hr/>        |
|  |            | \$120,897 07 |
| Total assets, . . . . .                                  |            | \$211,910 77 |
| Profit and loss balance, . . . . .                       |            | 67,388 44    |
|  |            | <hr/>        |
| Total debits, . . . . .                                  |            | \$279,299 21 |

## LIABILITIES.

|   |              |
|---|--------------|
| Bonds outstanding, . . . . .            | \$122,000 00 |
| Notes payable, . . . . .                | 30,000 00    |
| Unpaid bills, . . . . .                 | 10,400 30    |
| Deposits by customers, . . . . .        | 10 00        |
| Interest accrued but not due, . . . . . | 1,944 17     |
| Overdraft for maintenance, . . . . .    | 34,823 62    |
| Sinking fund reserve, . . . . .         | 65,121 12    |
|   | <hr/>        |
| Total liabilities, . . . . .            | \$264,299 21 |
| Loans repayment account, . . . . .      | 15,000 00    |
|   | <hr/>        |
| Total credits, . . . . .                | \$279,299 21 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$66,188 10 |             |
| Income from sale of electricity, . . . . . |             | \$63,391 71 |
| municipal buildings, . . . . .             |             | 2,198 50    |
| other sources, . . . . .                   |             | 1,181 55    |
| Appropriation for street lights, . . . . . |             | 12,000 00   |
| Balance to profit and loss, . . . . .      | 12,583 66   |             |
|  | <hr/>       | <hr/>       |
|  | \$78,771 76 | \$78,771 76 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .                 | \$44,321 19 |             |
| Balance of manufacturing account, . . . . .      |             | \$12,583 66 |
| Income from sinking fund, . . . . .              |             | 2,553 62    |
| Jobbing, . . . . .                               |             | 1,042 87    |
| Adjustment of loans repayment account, . . . . . |             | 45,581 80   |
| Other items of income, . . . . .                 |             | 38 30       |
| Interest paid, . . . . .                         | 5,938 03    |             |
| Bonds and notes paid, . . . . .                  | 2,500 00    |             |
| Transferred to sinking fund, . . . . .           | 2,680 00    |             |

|                                  | Dr.          | Cr.          |
|----------------------------------|--------------|--------------|
| Depreciation, . . . . .          | \$5,632 29   |              |
| Sinking fund reserve, . . . . .  | 65,121 12    |              |
| Other items, . . . . .           | 2,996 06     |              |
| Balance Dec. 31, 1920, . . . . . |              | \$67,388 44  |
|                                  | <hr/>        | <hr/>        |
|                                  | \$129,188 69 | \$129,188 69 |

## DANA.

## ASSETS.

|  |             |                   |
|--|-------------|-------------------|
| Electric plant:                          |             |                   |
| Overhead lines, . . . . .                | \$16,376 81 |                   |
| Transformers, . . . . .                  | 2,435 48    |                   |
| Meters, . . . . .                        | 1,325 95    |                   |
| Street lamps and fixtures, . . . . .     | 624 30      |                   |
|  | <hr/>       | \$20,762 54       |
| Other assets:                            |             |                   |
| Cash, . . . . .                          | \$923 53    |                   |
| Depreciation fund, . . . . .             | 143 33      |                   |
| Sundry accounts receivable, . . . . .    | 75 00       |                   |
| Transformers on hand, . . . . .          | 128 44      |                   |
| Electric tools and implements, . . . . . | 75 84       |                   |
|  | <hr/>       | 1,346 14          |
| Total assets, . . . . .                  |             | <hr/> \$22,108 68 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$1,959 31  |
| Notes payable, . . . . .                   | 16,825 00   |
| Interest accrued but not due, . . . . .    | 94 50       |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$18,878 81 |
| Loans repayment account, . . . . .         | 1,675 00    |
| Profit and loss balance, . . . . .         | 1,554 87    |
|  | <hr/>       |
| Total credits, . . . . .                   | \$22,108 68 |

## MANUFACTURING ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Operating expenses, . . . . .               | \$2,751 30 |            |
| Income from sale of electricity, . . . . .  |            | \$2,214 99 |
| other sources, . . . . .                    |            | 16 62      |
| Appropriations from the tax levy, . . . . . |            | 3,408 12   |
| Balance to profit and loss, . . . . .       | 2,888 43   |            |
|   | <hr/>      | <hr/>      |
|   | \$5,639 73 | \$5,639 73 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$1,055 78 |
| Balance of manufacturing account, . . . . . |            | 2,888 43   |
| Interest paid, . . . . .                    | \$864 34   |            |
| Depreciation, . . . . .                     | 600 00     |            |
| Notes paid, . . . . .                       | 925 00     |            |
| Balance Dec. 31, 1920, . . . . .            | 1,554 87   |            |
|   | <hr/>      | <hr/>      |
|   | \$3,944 21 | \$3,944 21 |

## DANVERS.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:  |             |              |
| Lands and buildings, . . . . .                           | \$17,620 98 |              |
| Steam plant, . . . . .                                   | 36,565 53   |              |
| Electric plant, . . . . .                                | 11,060 32   |              |
| Overhead lines, . . . . .                                | 57,514 64   |              |
| Transformers, . . . . .                                  | 6,376 65    |              |
| Meters, . . . . .  | 18,001 18   |              |
| Street lamps and fixtures, . . . . .                     | 3,325 04    |              |
|  | <hr/>       | \$150,464 34 |
| Other assets:  |             |              |
| Depreciation fund, . . . . .                             | \$4,198 20  |              |
| Sinking funds, . . . . .                                 | 12,869 19   |              |
| Due for electricity, . . . . .                           | 868 07      |              |
| Sundry accounts receivable, . . . . .                    | 2,266 91    |              |
| Other electric materials and supplies on hand, . . . . . | 3,314 71    |              |
| Stable and garage equipment, . . . . .                   | 1,415 70    |              |
| Office furniture, . . . . .                              | 1,242 00    |              |
|  | <hr/>       | 26,174 78    |
| Total assets, . . . . .                                  |             | \$176,639 12 |
| Profit and loss balance, . . . . .                       |             | 12,968 27    |
|  |             | <hr/>        |

\$189,607 39

## LIABILITIES.

|  |              |
|--|--------------|
| Appropriations for construction, . . . . . | \$29,015 97  |
| Bonds outstanding, . . . . .               | 31,000 00    |
| Notes payable, . . . . .                   | 6,000 00     |
| Interest accrued but not due, . . . . .    | 214 66       |
| Overdraft for maintenance, . . . . .       | 4,003 65     |
| Sinking fund reserve, . . . . .            | 12,869 19    |
|  | <hr/>        |
| Total liabilities, . . . . .               | \$83,103 47  |
| Loans repayment account, . . . . .         | 106,503 92   |
|  | <hr/>        |
| Total credits, . . . . .                   | \$189,607 39 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$84,063 57 |             |
| Income from sale of electricity, . . . . . |             | \$81,002 03 |
| municipal buildings, . . . . .             |             | 647 20      |
| Appropriation for street lights, . . . . . |             | 10,000 00   |
| Balance to profit and loss, . . . . .      | 7,585 66    |             |
|  | <hr/>       | <hr/>       |
|  | \$91,649 23 | \$91,649 23 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr. | Cr.        |
|---|-----|------------|
| Balance Dec. 31, 1919, . . . . .            |     | \$8,616 82 |
| Balance of manufacturing account, . . . . . |     | 7,585 66   |
| Income from sinking fund, . . . . .         |     | 589 15     |

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Interest paid, . . . . .                     | \$1,640 91  |             |
| Depreciation, . . . . .                      | 6,122 92    |             |
| Bonds and notes paid, . . . . .              | 2,000 00    |             |
| Transferred to sinking fund, . . . . .       | 2,500 00    |             |
| Adjusting loans repayment account, . . . . . | 4,626 88    |             |
| Sinking fund reserve, . . . . .              | 12,869 19   |             |
| Balance Dec. 31, 1920, . . . . .             |             | \$12,968 27 |
|  | <hr/>       | <hr/>       |
|  | \$29,759 90 | \$29,759 90 |

## GEORGETOWN.

## ASSETS.

|  |           |                   |
|--|-----------|-------------------|
| Electric plant:  |           |                   |
| Buildings, . . . . .                                     | \$570 33  |                   |
| Electric plant, . . . . .                                | 1,515 38  |                   |
| Overhead lines, . . . . .                                | 20,947 07 |                   |
| Transformers, . . . . .                                  | 3,638 04  |                   |
| Meters, . . . . .  | 2,626 99  |                   |
| Street lamps and fixtures, . . . . .                     | 1,811 53  |                   |
|  | <hr/>     | \$31,109 34       |
| Other assets:  |           |                   |
| Cash, . . . . .  | \$892 07  |                   |
| Due for electricity, . . . . .                           | 1,610 03  |                   |
| Sundry accounts receivable, . . . . .                    | 22 83     |                   |
| Electric tools and implements, . . . . .                 | 258 31    |                   |
| Other electric materials and supplies on hand, . . . . . | 1,944 62  |                   |
| Office furniture, . . . . .                              | 14 05     |                   |
| Insurance, . . . . .                                     | 26 01     |                   |
|  | <hr/>     | 4,767 92          |
| Total assets, . . . . .                                  |           | <hr/> \$35,877 26 |

## LIABILITIES.

|  |                   |
|--|-------------------|
| Appropriations for construction, . . . . . | \$4,877 55        |
| Bonds outstanding, . . . . .               | 12,000 00         |
| Notes payable, . . . . .                   | 4,000 00          |
| Unpaid bills, . . . . .                    | 410 69            |
| Interest accrued but not due, . . . . .    | 196 67            |
| Total liabilities, . . . . .               | <hr/> \$21,484 91 |
| Loans repayment account, . . . . .         | 8,000 00          |
| Profit and loss balance, . . . . .         | 6,392 35          |
| Total credits, . . . . .                   | <hr/> \$35,877 26 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$9,160 29  |             |
| Income from sale of electricity, . . . . . |             | \$12,316 99 |
| municipal buildings, . . . . .             |             | 118 76      |
| other sources, . . . . .                   |             | 21 92       |
| Appropriation for street lights, . . . . . |             | 1,420 00    |
| Balance to profit and loss, . . . . .      | 4,717 38    |             |
|  | <hr/>       | <hr/>       |
|  | \$13,877 67 | \$13,877 67 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$3,947 06 |
| Balance of manufacturing account, . . . . . |            | 4,717 38   |
| Interest paid, . . . . .                    | \$543 34   |            |
| Depreciation, . . . . .                     | 728 75     |            |
| Bond paid, . . . . .                        | 1,000 00   |            |
| Balance Dec. 31, 1920, . . . . .            | 6,392 35   |            |
|   | <hr/>      | <hr/>      |
|   | \$8,664 44 | \$8,664 44 |

## GROTON.

## ASSETS.

|  |            |                   |
|--|------------|-------------------|
| Electric plant:                          |            |                   |
| Buildings, . . . . .                     | \$2,004 53 |                   |
| Electric plant, . . . . .                | 1,837 73   |                   |
| Overhead lines, . . . . .                | 34,413 63  |                   |
| Transformers, . . . . .                  | 4,235 87   |                   |
| Meters, . . . . .                        | 3,724 29   |                   |
| Street lamps and fixtures, . . . . .     | 1,363 28   |                   |
|  | <hr/>      | \$47,579 33       |
| Other assets:                            |            |                   |
| Cash, . . . . .                          | \$77 06    |                   |
| Depreciation fund, . . . . .             | 364 74     |                   |
| Due for electricity, . . . . .           | 1,750 87   |                   |
| Electric tools and implements, . . . . . | 10 00      |                   |
| Stable and garage equipment, . . . . .   | 75 00      |                   |
| Office furniture, . . . . .              | 191 70     |                   |
|  | <hr/>      | 2,469 37          |
| Total assets, . . . . .                  |            | <hr/> \$50,048 70 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$29,395 21 |
| Unpaid bills, . . . . .                    | 1,390 28    |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$30,785 49 |
| Loans repayment account, . . . . .         | 18,860 00   |
| Profit and loss balance, . . . . .         | 403 21      |
|  | <hr/>       |
| Total credits, . . . . .                   | \$50,048 70 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$12,528 95 |             |
| Income from sale of electricity, . . . . . |             | \$9,578 47  |
| municipal buildings, . . . . .             |             | 447 00      |
| Appropriation for street lights, . . . . . |             | 2,905 16    |
| Balance to profit and loss, . . . . .      | 401 68      |             |
|  | <hr/>       | <hr/>       |
|  | \$12,930 63 | \$12,930 63 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$1,071 21 |
| Balance of manufacturing account, . . . . . |            | 401 68     |
| Interest received, . . . . .                |            | 44 67      |
| Depreciation, . . . . .                     | \$1,105 16 |            |
| Returned to town treasury, . . . . .        | 9 19       |            |
| Balance Dec. 31, 1920, . . . . .            | 403 21     |            |
|   | <hr/>      | <hr/>      |
|   | \$1,517 56 | \$1,517 56 |

## GROVELAND.

## ASSETS.

|  |           |             |
|--|-----------|-------------|
| Electric plant:  |           |             |
| Buildings, . . . . .                                     | \$185 00  |             |
| Electric plant, . . . . .                                | 965 68    |             |
| Overhead lines, . . . . .                                | 13,961 59 |             |
| Transformers, . . . . .                                  | 2,578 72  |             |
| Meters, . . . . .  | 2,690 76  |             |
| Street lamps and fixtures, . . . . .                     | 788 14    |             |
|  | <hr/>     | \$21,169 89 |
| Other assets:  |           |             |
| Cash, . . . . .  | \$30 74   |             |
| Depreciation fund, . . . . .                             | 22 27     |             |
| Due for electricity, . . . . .                           | 1,013 96  |             |
| Sundry accounts receivable, . . . . .                    | 14 50     |             |
| Electric tools and implements, . . . . .                 | 28 00     |             |
| Other electric materials and supplies on hand, . . . . . | 132 05    |             |
|  | <hr/>     | 1,241 52    |
| Total assets, . . . . .                                  |           | <hr/>       |
|  |           | \$22,411 41 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$3,734 40  |
| Notes payable, . . . . .                   | 11,000 00   |
| Unpaid bills, . . . . .                    | 502 09      |
| Interest accrued but not due, . . . . .    | 95 63       |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$15,332 12 |
| Loans repayment account, . . . . .         | 6,500 00    |
| Profit and loss balance, . . . . .         | 579 29      |
|  | <hr/>       |
| Total credits, . . . . .                   | \$22,411 41 |

## MANUFACTURING ACCOUNT.

|  | DR.        | CR.        |
|--|------------|------------|
| Operating expenses, . . . . .              | \$7,764 42 |            |
| Income from sale of electricity, . . . . . |            | \$7,062 19 |
| municipal buildings, . . . . .             |            | 110 58     |
| Appropriation for street lights, . . . . . |            | 2,800 00   |
| Balance to profit and loss, . . . . .      | 2,208 35   |            |
|  | <hr/>      | <hr/>      |
|  | \$9,972 77 | \$9,972 77 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$22 87    |
| Balance of manufacturing account, . . . . . |            | 2,208 35   |
| Jobbing, . . . . .                          |            | 68 89      |
| Interest paid, . . . . .                    | \$399 38   |            |
| Depreciation, . . . . .                     | 805 00     |            |
| Note paid, . . . . .                        | 500 00     |            |
| Other items, . . . . .                      | 16 44      |            |
| Balance Dec. 31, 1920, . . . . .            | 579 29     |            |
|   | <hr/>      | <hr/>      |
|   | \$2,300 11 | \$2,300 11 |

## HINGHAM.

## ASSETS.

|  |             |                   |
|--|-------------|-------------------|
| Electric plant:  |             |                   |
| Overhead lines, . . . . .                                | \$59,747 87 |                   |
| Transformers, . . . . .                                  | 2,824 15    |                   |
| Meters, . . . . .  | 9,528 39    |                   |
| Street lamps and fixtures, . . . . .                     | 3,458 05    |                   |
|  | <hr/>       | \$75,558 46       |
| Other assets:  |             |                   |
| Cash, . . . . .  | \$3,086 18  |                   |
| Depreciation fund, . . . . .                             | 207 55      |                   |
| Due for electricity, . . . . .                           | 5,223 01    |                   |
| Sundry accounts receivable, . . . . .                    | 797 64      |                   |
| Electric tools and implements, . . . . .                 | 300 00      |                   |
| Other electric materials and supplies on hand, . . . . . | 3,783 95    |                   |
| Stable and garage equipment, . . . . .                   | 600 00      |                   |
| Office furniture, . . . . .                              | 200 00      |                   |
|  | <hr/>       | 14,198 33         |
| Total assets, . . . . .                                  |             | <hr/> \$89,756 79 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$53,999 31 |
| Deposits by customers, . . . . .           | 209 75      |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$54,209 06 |
| Loans repayment account, . . . . .         | 18,000 00   |
| Profit and loss balance, . . . . .         | 17,547 73   |
|  | <hr/>       |
| Total credits, . . . . .                   | \$89,756 79 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$41,614 30 |             |
| Income from sale of electricity, . . . . . |             | \$41,617 68 |
| municipal buildings, . . . . .             |             | 564 85      |
| Appropriation for street lights, . . . . . |             | 8,000 00    |
| Balance to profit and loss, . . . . .      | 8,568 23    |             |
|  | <hr/>       | <hr/>       |
|  | \$50,182 53 | \$50,182 53 |



## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .            |             | \$14,079 51 |
| Balance of manufacturing account, . . . . . |             | 8,568 23    |
| Jobbing, . . . . .                          |             | 1,142 06    |
| Other items of income, . . . . .            |             | 99 13       |
| Depreciation, . . . . .                     | \$2,492 39  |             |
| Returned to town treasury, . . . . .        | 2,879 97    |             |
| Other items, . . . . .                      | 968 84      |             |
| Balance Dec. 31, 1920, . . . . .            | 17,547 73   |             |
|   | <hr/>       | <hr/>       |
|   | \$23,888 93 | \$23,888 93 |

## HOLDEN.

## ASSETS.

|  |           |             |
|--|-----------|-------------|
| Electric plant:  |           |             |
| Buildings, . . . . .                                     | \$300 00  |             |
| Electric plant, . . . . .                                | 900 00    |             |
| Overhead lines, . . . . .                                | 32,501 43 |             |
| Transformers, . . . . .                                  | 3,700 00  |             |
| Meters, . . . . .  | 2,400 00  |             |
| Street lamps and fixtures, . . . . .                     | 650 00    |             |
|  | <hr/>     | \$40,451 43 |
| Other assets:  |           |             |
| Cash, . . . . .  | \$413 11  |             |
| Depreciation fund, . . . . .                             | 1,001 08  |             |
| Due for electricity, . . . . .                           | 1,636 95  |             |
| Electric tools and implements, . . . . .                 | 122 30    |             |
| Other electric materials and supplies on hand, . . . . . | 587 17    |             |
|  | <hr/>     | 3,760 61    |
| Total assets, . . . . .                                  |           | <hr/>       |
|  |           | \$44,212 04 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$16,107 76 |
| Notes payable, . . . . .                   | 1,400 00    |
| Unpaid bills, . . . . .                    | 4,186 27    |
| Interest accrued but not due, . . . . .    | 6 98        |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$21,701 01 |
| Loans repayment account, . . . . .         | 10,600 00   |
| Profit and loss balance, . . . . .         | 11,911 03   |
|  | <hr/>       |
| Total credits, . . . . .                   | \$44,212 04 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$8,893 96  |             |
| Income from sale of electricity, . . . . . |             | \$10,661 17 |
| municipal buildings, . . . . .             |             | 265 77      |
| Appropriation for street lights, . . . . . |             | 2,551 04    |
| Balance to profit and loss, . . . . .      | 4,584 02    |             |
|  | <hr/>       | <hr/>       |
|  | \$13,477 98 | \$13,477 98 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .            |             | \$9,749 38  |
| Balance of manufacturing account, . . . . . |             | 4,584 02    |
| Interest received, . . . . .                |             | 44 58       |
| Interest paid, . . . . .                    | \$100 51    |             |
| Depreciation, . . . . .                     | 1,086 00    |             |
| Notes paid, . . . . .                       | 1,200 00    |             |
| Other items, . . . . .                      | 80 44       |             |
| Balance Dec. 31, 1920, . . . . .            | 11,911 03   |             |
|   | <hr/>       | <hr/>       |
|   | \$14,377 98 | \$14,377 98 |

## HOLYOKE.

(For year ended Nov. 30, 1920.)

## ASSETS.

|   |             |              |
|---|-------------|--------------|
| Gas plant:                              |             |              |
| Lands, . . . . .                        | \$77,930 00 |              |
| Buildings, . . . . .                    | 217,953 61  |              |
| Machinery and equipment, . . . . .      | 202,584 15  |              |
| Holders, . . . . .                      | 44,306 83   |              |
| Mains and services, . . . . .           | 278,119 11  |              |
| Meters, . . . . .                       | 99,451 46   |              |
|   | <hr/>       | \$920,345 16 |
| Electric plant:                         |             |              |
| Lands, . . . . .                        | \$76,847 00 |              |
| Buildings, . . . . .                    | 79,609 58   |              |
| Steam plant, . . . . .                  | 283,274 20  |              |
| Electric plant, . . . . .               | 62,720 06   |              |
| Hydraulic plant equipment, . . . . .    | 10,948 02   |              |
| Overhead lines, . . . . .               | 100,682 02  |              |
| Underground conduits, . . . . .         | 82,881 38   |              |
| Underground wires and cables, . . . . . | 53,132 58   |              |
| Transformers, . . . . .                 | 74,249 66   |              |
| Meters, . . . . .                       | 113,176 12  |              |
| Street lamps and fixtures, . . . . .    | 5,813 82    |              |
|   | <hr/>       | 943,334 44   |
| Other assets:                           |             |              |
| Cash, . . . . .                         | \$1,299 00  |              |
| Depreciation fund, . . . . .            | 15,532 23   |              |
| Due for gas, . . . . .                  | 7,493 09    |              |
| Due for electricity, . . . . .          | 40,062 97   |              |
| Sundry accounts receivable, . . . . .   | 15,528 02   |              |
| Gas coal on hand, . . . . .             | 43,528 08   |              |
| Coke on hand, . . . . .                 | 2,050 50    |              |
| Tar on hand, . . . . .                  | 1,908 36    |              |
| Enrichers on hand, . . . . .            | 6,449 15    |              |
| Purifying materials on hand, . . . . .  | 1,339 41    |              |
| Retort carbon on hand, . . . . .        | 147 60      |              |
| Drip oil on hand, . . . . .             | 500 00      |              |
| Ammonia on hand, . . . . .              | 613 38      |              |
| Gas fixtures on hand, . . . . .         | 3,758 59    |              |
| Gas tools and implements, . . . . .     | 13,493 54   |              |

Other assets — *Concluded.*

|  |             |                |
|--|-------------|----------------|
| Electric fuel on hand, . . . . .                         | \$39,340 00 |                |
| Electric fixtures on hand, . . . . .                     | 1,187 92    |                |
| Electric tools and implements, . . . . .                 | 4,767 85    |                |
| Other electric materials and supplies on hand, . . . . . | 5,229 62    |                |
| Stable and garage equipment, . . . . .                   | 15,900 00   |                |
| Office furniture, . . . . .                              | 4,500 00    |                |
| Insurance, . . . . .                                     | 3,972 56    |                |
|  | <hr/>       | \$228,601 87   |
| Total assets, . . . . .                                  |             | \$2,092,281 47 |

## LIABILITIES.

|   |                |
|---|----------------|
| Bonds outstanding, . . . . .                              | \$880,500 00   |
| Unpaid bills, . . . . .                                   | 48,385 01      |
| Interest accrued but not due, . . . . .                   | 4,719 17       |
| Operation fund overdrawn, . . . . .                       | 135,458 62     |
| Amounts due from the plant, not included above, . . . . . | 2,514 51       |
|   | <hr/>          |
| Total liabilities, . . . . .                              | \$1,071,577 31 |
| Loans repayment account, . . . . .                        | 805,500 00     |
| Profit and loss balance, . . . . .                        | 215,204 16     |
|   | <hr/>          |
| Total credits, . . . . .                                  | \$2,092,281 47 |

## MANUFACTURING ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Operating expenses (gas), . . . . .          | \$390,131 39 |              |
| Operating expenses (electric), . . . . .     | 485,198 52   |              |
| Income from sale of gas, . . . . .           |              | \$365,214 22 |
| municipal buildings (gas), . . . . .         |              | 2,826 24     |
| residuals, . . . . .                         |              | 8,725 74     |
| other sources (gas), . . . . .               |              | 46 00        |
| sale of electricity, . . . . .               |              | 558,067 31   |
| municipal buildings (electricity), . . . . . |              | 7,150 60     |
| other sources (electric), . . . . .          |              | 4 00         |
| Appropriation for street lights, . . . . .   |              | 34,321 75    |
| Balance to profit and loss:                  |              |              |
| Gas, . . . . .                               |              | 13,319 19    |
| Electric, . . . . .                          | 114,345 14   |              |
|  | <hr/>        | <hr/>        |
|  | \$989,675 05 | \$989,675 05 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Balance Nov. 30, 1919, . . . . .                     |              | \$263,937 59 |
| Balance of gas manufacturing account, . . . . .      | \$13,319 19  |              |
| Balance of electric manufacturing account, . . . . . |              | 114,345 14   |
| Interest received, . . . . .                         |              | 1,299 00     |
| Jobbing, . . . . .                                   |              | 3,256 73     |
| Other items of income, . . . . .                     |              | 19 73        |
| Interest paid, . . . . .                             | 35,720 84    |              |
| Depreciation, . . . . .                              | 60,114 00    |              |
| Bonds paid, . . . . .                                | 58,500 00    |              |
| Balance Nov. 30, 1920, . . . . .                     | 215,204 16   |              |
|  | <hr/>        | <hr/>        |
|  | \$382,858 19 | \$382,858 19 |

## HUDSON.

## ASSETS.

## Electric plant:

|                                      |           |              |
|--------------------------------------|-----------|--------------|
| Lands, . . . . .                     | \$500 00  |              |
| Buildings, . . . . .                 | 9,738 47  |              |
| Steam plant, . . . . .               | 49,495 10 |              |
| Electric plant, . . . . .            | 21,409 03 |              |
| Side track, . . . . .                | 645 22    |              |
| Overhead lines, . . . . .            | 30,120 69 |              |
| Transformers, . . . . .              | 12,337 68 |              |
| Meters, . . . . .                    | 12,595 02 |              |
| Street lamps and fixtures, . . . . . | 1,808 11  |              |
|                                      | <hr/>     | \$138,649 32 |

## Other assets:

|  |          |           |
|--|----------|-----------|
| Cash, . . . . .  | \$610 75 |           |
| Due for electricity, . . . . .                           | 9,488 97 |           |
| Sundry accounts receivable, . . . . .                    | 485 68   |           |
| Fuel on hand, . . . . .                                  | 9,582 26 |           |
| Electric tools and implements, . . . . .                 | 2,506 42 |           |
| Other electric materials and supplies on hand, . . . . . | 1,831 70 |           |
| Office furniture, . . . . .                              | 442 89   |           |
| Insurance, . . . . .                                     | 102 45   |           |
|  | <hr/>    | 25,051 12 |

Total assets, . . . . . \$163,700 44

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$18,241 39 |
| Bonds outstanding, . . . . .               | 49,500 00   |
| Notes payable, . . . . .                   | 11,500 00   |
| Interest accrued but not due, . . . . .    | 710 51      |

|                                    |             |
|------------------------------------|-------------|
| Total liabilities, . . . . .       | \$79,951 90 |
| Loans repayment account, . . . . . | 58,000 00   |
| Profit and loss account, . . . . . | 25,748 54   |

Total credits, . . . . . \$163,700 44

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$59,411 28 |             |
| Income from sale of electricity, . . . . . |             | \$75,268 60 |
| municipal buildings, . . . . .             |             | 893 16      |
| Appropriation for street lights, . . . . . |             | 5,000 00    |
| Balance to profit and loss, . . . . .      | 21,750 48   |             |
|  | <hr/>       | <hr/>       |
|  | \$81,161 76 | \$81,161 76 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .            |             | \$16,165 35 |
| Balance of manufacturing account, . . . . . |             | 21,750 48   |
| Interest received, . . . . .                |             | 197 19      |
| Jobbing, . . . . .                          |             | 247 04      |
| Interest paid, . . . . .                    | \$2,861 97  |             |
| Depreciation, . . . . .                     | 4,686 66    |             |
| Bonds and notes paid, . . . . .             | 5,000 00    |             |
| Other items, . . . . .                      | 62 89       |             |
| Balance Dec. 31, 1920, . . . . .            | 25,748 54   |             |
|   | <hr/>       | <hr/>       |
|   | \$38,360 06 | \$38,360 06 |

## HULL.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Electric plant:  |             |              |
| Lands and buildings, . . . . .                           | \$26,312 40 |              |
| Electric plant, . . . . .                                | 12,771 80   |              |
| Overhead lines, . . . . .                                | 66,281 75   |              |
| Transformers, . . . . .                                  | 10,947 46   |              |
| Meters, . . . . .  | 20,366 96   |              |
|  | <hr/>       | \$136,680 37 |
| Other assets:  |             |              |
| Cash, . . . . .  | \$1,695 87  |              |
| Depreciation fund, . . . . .                             | 1,042 77    |              |
| Sinking funds, . . . . .                                 | 6,173 11    |              |
| Due for electricity, . . . . .                           | 3,395 71    |              |
| Electric tools and implements, . . . . .                 | 2,812 62    |              |
| Other electric materials and supplies on hand, . . . . . | 8,569 35    |              |
| Stable and garage equipment, . . . . .                   | 4,150 00    |              |
| Office furniture, . . . . .                              | 4,556 06    |              |
| Insurance, . . . . .                                     | 285 85      |              |
|  | <hr/>       | 32,681 34    |
| Total assets, . . . . .                                  |             | \$169,361 71 |
| Profit and loss balance, . . . . .                       |             | 19,507 12    |
|  |             | <hr/>        |
| Total debits, . . . . .                                  |             | \$188,868 83 |

## LIABILITIES.

|  |              |
|--|--------------|
| Appropriations for construction, . . . . . | \$30,375 45  |
| Notes payable, . . . . .                   | 8,500 00     |
| Unpaid bills, . . . . .                    | 4,103 60     |
| Deposits by customers, . . . . .           | 5,268 86     |
| Interest accrued but not due, . . . . .    | 47 81        |
| Sinking fund reserve, . . . . .            | 6,173 11     |
|  | <hr/>        |
| Total liabilities, . . . . .               | \$54,468 83  |
| Loans repayment account, . . . . .         | 134,400 00   |
|  | <hr/>        |
| Total credits, . . . . .                   | \$188,868 83 |

## MANUFACTURING ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$54,981 94 |             |
| Income from sale of electricity, . . . . . |             | \$56,237 89 |
| municipal buildings, . . . . .             |             | 1,194 28    |
| other sources, . . . . .                   |             | 750 00      |
| Appropriation for street lights, . . . . . |             | 5,500 00    |
| Balance to profit and loss, . . . . .      | 8,700 23    |             |
|  | <hr/>       | <hr/>       |
|  | \$63,682 17 | \$63,682 17 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .            | \$17,547 00 |             |
| Balance of manufacturing account, . . . . . |             | \$8,700 23  |
| Interest received, . . . . .                |             | 57 81       |
| Income from sinking fund, . . . . .         |             | 447 75      |
| Jobbing, . . . . .                          |             | 152 20      |
| Correcting entries, . . . . .               |             | 39,710 16   |
| Interest paid, . . . . .                    | 708 89      |             |
| Note paid, . . . . .                        | 500 00      |             |
| Transferred to sinking fund, . . . . .      | 1,247 75    |             |
| Loans repayment account, . . . . .          | 24,185 76   |             |
| Depreciation, . . . . .                     | 8,004 11    |             |
| Sinking fund reserve, . . . . .             | 14,925 36   |             |
| Other items, . . . . .                      | 1,456 40    |             |
| Balance Dec. 31, 1920, . . . . .            |             | 19,507 12   |
|   | <hr/>       | <hr/>       |
|   | \$68,575 27 | \$68,575 27 |

## IPSWICH.

## ASSETS.

|  |            |             |
|--|------------|-------------|
| Electric plant:  |            |             |
| Buildings, . . . . .                                     | \$7,862 83 |             |
| Steam plant, . . . . .                                   | 15,581 84  |             |
| Electric plant, . . . . .                                | 9,730 29   |             |
| Overhead lines, . . . . .                                | 51,418 82  |             |
| Transformers, . . . . .                                  | 3,062 56   |             |
| Meters, . . . . .  | 3,763 82   |             |
| Street lamps and fixtures, . . . . .                     | 609 44     |             |
|  | <hr/>      | \$92,029 60 |
| Other assets:  |            |             |
| Due for electricity, . . . . .                           | \$4,074 70 |             |
| Sundry accounts receivable, . . . . .                    | 601 67     |             |
| Electric fuel on hand, . . . . .                         | 2,000 00   |             |
| Electric tools and implements, . . . . .                 | 469 94     |             |
| Other electric materials and supplies on hand, . . . . . | 310 00     |             |
|  | <hr/>      | 7,456 31    |
|  |            | <hr/>       |
| Total assets, . . . . .                                  |            | \$99,485 91 |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Appropriations for construction, . . . . . | \$1,511 06         |
| Notes payable, . . . . .                   | 55,900 00          |
| Interest accrued but not due, . . . . .    | 332 50             |
| Total liabilities, . . . . .               | <u>\$57,743 56</u> |
| Loans repayment account, . . . . .         | 32,100 00          |
| Profit and loss balance, . . . . .         | 9,642 35           |
| Total credits, . . . . .                   | <u>\$99,485 91</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .              | \$35,294 37        |                    |
| Income from sale of electricity, . . . . . |                    | \$30,893 80        |
| municipal buildings, . . . . .             |                    | 833 83             |
| other sources, . . . . .                   |                    | 3,718 60           |
| Appropriation for street lights, . . . . . |                    | 10,707 00          |
| Balance to profit and loss, . . . . .      | 10,858 86          |                    |
|  | <u>\$46,153 23</u> | <u>\$46,153 23</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance Dec. 31, 1919, . . . . .            |                    | \$8,519 99         |
| Balance of manufacturing account, . . . . . |                    | 10,858 86          |
| Jobbing, . . . . .                          |                    | 16 31              |
| Interest paid, . . . . .                    | \$2,402 81         |                    |
| Depreciation, . . . . .                     | 3,300 00           |                    |
| Notes paid, . . . . .                       | 4,050 00           |                    |
| Balance Dec. 31, 1920, . . . . .            | 9,642 35           |                    |
|   | <u>\$19,395 16</u> | <u>\$19,395 16</u> |

## LITTLETON.

## ASSETS.

|  |                    |                    |
|--|--------------------|--------------------|
| Electric plant:  |                    |                    |
| Electric plant, . . . . .                                | \$593 51           |                    |
| Overhead lines, . . . . .                                | 17,694 79          |                    |
| Transformers, . . . . .                                  | 1,683 25           |                    |
| Meters, . . . . .  | 1,756 59           |                    |
| Street lamps and fixtures, . . . . .                     | 519 67             |                    |
|  | <u>\$22,247 81</u> |                    |
| Other assets:  |                    |                    |
| Cash, . . . . .  | \$313 31           |                    |
| Depreciation fund, . . . . .                             | 3,600 53           |                    |
| Due for electricity, . . . . .                           | 1,843 33           |                    |
| Sundry accounts receivable, . . . . .                    | 592 41             |                    |
| Electric tools and implements, . . . . .                 | 350 57             |                    |
| Other electric materials and supplies on hand, . . . . . | 1,103 89           |                    |
|  | <u>7,804 04</u>    |                    |
| Total assets, . . . . .                                  |                    | <u>\$30,051 85</u> |

| LIABILITIES.                               |  |             |
|--|--|-------------|
| Appropriations for construction, . . . . . |  | \$8,767 18  |
| Bonds outstanding, . . . . .               |  | 10,500 00   |
| Interest accrued but not due, . . . . .    |  | 105 00      |
| Total liabilities, . . . . .               |  | \$19,372 18 |
| Loans repayment account, . . . . .         |  | 6,125 00    |
| Profit and loss balance, . . . . .         |  | 4,554 67    |
| Total credits, . . . . .                   |  | \$30,051 85 |

| MANUFACTURING ACCOUNT.                     |  | Dr.        | Cr.        |
|--|--|------------|------------|
| Operating expenses, . . . . .              |  | \$5,169 22 |            |
| Income from sale of electricity, . . . . . |  |            | \$6,269 95 |
| municipal buildings, . . . . .             |  |            | 230 97     |
| water department, . . . . .                |  |            | 973 00     |
| Appropriation for street lights, . . . . . |  |            | 1,000 00   |
| Balance to profit and loss, . . . . .      |  | 3,304 70   |            |
|  |  | \$8,473 92 | \$8,473 92 |

| PROFIT AND LOSS ACCOUNT.                    |  | Dr.        | Cr.        |
|---|--|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |  |            | \$2,918 43 |
| Balance of manufacturing account, . . . . . |  |            | 3,304 70   |
| Interest received, . . . . .                |  |            | 123 19     |
| Jobbing, . . . . .                          |  |            | 99 25      |
| Interest paid, . . . . .                    |  | \$435 00   |            |
| Depreciation, . . . . .                     |  | 731 77     |            |
| Bond paid, . . . . .                        |  | 500 00     |            |
| Other items, . . . . .                      |  | 224 13     |            |
| Balance Dec. 31, 1920, . . . . .            |  | 4,554 67   |            |
|   |  | \$6,445 57 | \$6,445 57 |

LUNENBURG.<sup>1</sup>

| MANUFACTURING ACCOUNT (TO MAY 31, 1920).   |  | Dr.        | Cr.        |
|--|--|------------|------------|
| Operating expenses, . . . . .              |  | \$1,766 87 |            |
| Income from sale of electricity, . . . . . |  |            | \$1,541 84 |
| Appropriation for street lights, . . . . . |  |            | 1,780 00   |
| Balance to profit and loss, . . . . .      |  | 1,554 97   |            |
|  |  | \$3,321 84 | \$3,321 84 |

| PROFIT AND LOSS ACCOUNT.                    |  | Dr. | Cr.        |
|---|--|-----|------------|
| Balance Dec. 31, 1919, . . . . .            |  |     | \$1,415 85 |
| Balance of manufacturing account, . . . . . |  |     | 1,554 97   |
| Interest received, . . . . .                |  |     | 1 29       |

<sup>1</sup> Plant sold to Fitchburg Gas and Electric Light Company May 31, 1920.



|                                  | DR.        | CR.        |
|----------------------------------|------------|------------|
| Other items of income, . . . . . |            | \$0 18     |
| Interest paid, . . . . .         | \$251 89   |            |
| Balance May 31, 1920, . . . . .  | 2,720 40   |            |
|                                  | <hr/>      | <hr/>      |
|                                  | \$2,972 29 | \$2,972 29 |

## MANSFIELD.

## ASSETS.

|  |            |                    |
|--|------------|--------------------|
| Electric plant:  |            |                    |
| Lands, . . . . .   | \$2,000 00 |                    |
| Buildings, . . . . .                                     | 13,063 24  |                    |
| Electric plant, . . . . .                                | 7,378 09   |                    |
| Overhead lines, . . . . .                                | 28,383 15  |                    |
| Transformers, . . . . .                                  | 11,650 42  |                    |
| Meters, . . . . .  | 11,404 18  |                    |
| Street lamps and fixtures, . . . . .                     | 4,344 46   |                    |
|  | <hr/>      | \$78,223 54        |
| Other assets:  |            |                    |
| Cash, . . . . .  | \$5,883 90 |                    |
| Depreciation fund, . . . . .                             | 2,320 00   |                    |
| Sinking funds, . . . . .                                 | 25,716 05  |                    |
| Due for electricity, . . . . .                           | 9,670 63   |                    |
| Sundry accounts receivable, . . . . .                    | 7,630 06   |                    |
| Electric tools and implements, . . . . .                 | 969 27     |                    |
| Other electric materials and supplies on hand, . . . . . | 18,834 36  |                    |
| Stable and garage equipment, . . . . .                   | 1,014 87   |                    |
| Office furniture, . . . . .                              | 2,781 04   |                    |
|  | <hr/>      | 74,820 18          |
| Total assets, . . . . .                                  |            | <hr/> \$153,043 72 |

## LIABILITIES.

|  |              |
|--|--------------|
| Appropriations for construction, . . . . . | \$8,738 82   |
| Bonds outstanding, . . . . .               | 79,500 00    |
| Unpaid bills, . . . . .                    | 8,257 26     |
| Interest accrued but not due, . . . . .    | 853 33       |
| Sinking fund reserve, . . . . .            | 25,716 05    |
|  | <hr/>        |
| Total liabilities, . . . . .               | \$123,065 46 |
| Loans repayment account, . . . . .         | 25,900 00    |
| Profit and loss balance, . . . . .         | 4,078 26     |
|  | <hr/>        |
| Total credits, . . . . .                   | \$153,043 72 |

## MANUFACTURING ACCOUNT.

|  | DR.          | CR.          |
|--|--------------|--------------|
| Operating expenses, . . . . .              | \$92,578 12  |              |
| Income from sale of electricity, . . . . . |              | \$93,492 01  |
| municipal buildings, . . . . .             |              | 1,135 37     |
| other sources, . . . . .                   |              | 1,157 22     |
| Appropriation for street lights, . . . . . |              | 11,003 92    |
| Balance to profit and loss, . . . . .      | 14,210 40    |              |
|  | <hr/>        | <hr/>        |
|  | \$106,788 52 | \$106,788 52 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .                 |             | \$22,622 93 |
| Balance of manufacturing account, . . . . .      |             | 14,210 40   |
| Income from sinking fund, . . . . .              |             | 1,348 70    |
| Jobbing, . . . . .                               |             | 2,758 05    |
| Other items of income, . . . . .                 |             | 31 78       |
| Interest paid, . . . . .                         | \$3,213 33  |             |
| Bonds paid, . . . . .                            | 2,000 00    |             |
| Transferred to sinking fund, . . . . .           | 1,000 00    |             |
| Depreciation, . . . . .                          | 2,718 30    |             |
| Adjustment of loans repayment account, . . . . . | 1,933 25    |             |
| Sinking fund reserve, . . . . .                  | 25,716 05   |             |
| Other items, . . . . .                           | 312 67      |             |
| Balance Dec. 31, 1920, . . . . .                 | 4,078 26    |             |
|  | <hr/>       | <hr/>       |
|  | \$40,971 86 | \$40,971 86 |

## MARBLEHEAD.

## ASSETS.

|  |             |                    |
|--|-------------|--------------------|
| Electric plant:  |             |                    |
| Lands, . . . . .   | \$10,650 00 |                    |
| Buildings, . . . . .                                     | 14,398 39   |                    |
| Steam plant, . . . . .                                   | 37,316 33   |                    |
| Electric plant, . . . . .                                | 15,627 51   |                    |
| Overhead lines, . . . . .                                | 26,523 28   |                    |
| Transformers, . . . . .                                  | 11,622 48   |                    |
| Meters, . . . . .  | 18,583 99   |                    |
| Street lamps and fixtures, . . . . .                     | 7,655 30    |                    |
|  | <hr/>       | \$142,377 28       |
| Other assets:  |             |                    |
| Cash, . . . . .  | \$2,482 55  |                    |
| Depreciation fund, . . . . .                             | 13,493 90   |                    |
| Sinking funds, . . . . .                                 | 41,499 90   |                    |
| Due for electricity, . . . . .                           | 7,273 40    |                    |
| Sundry accounts receivable, . . . . .                    | 176 31      |                    |
| Electric fuel on hand, . . . . .                         | 7,917 43    |                    |
| Electric tools and implements, . . . . .                 | 637 32      |                    |
| Other electric materials and supplies on hand, . . . . . | 3,093 11    |                    |
| Stable and garage equipment, . . . . .                   | 1,058 16    |                    |
| Office furniture, . . . . .                              | 285 10      |                    |
|  | <hr/>       | 77,917 18          |
| Total assets, . . . . .                                  |             | <hr/> \$220,294 46 |

## LIABILITIES.

|  |                    |
|--|--------------------|
| Appropriations for construction, . . . . . | \$40,714 78        |
| Bonds outstanding, . . . . .               | 58,000 00          |
| Interest accrued but not due, . . . . .    | 1,053 34           |
| Sinking fund reserve, . . . . .            | 41,499 90          |
| Total liabilities, . . . . .               | <hr/> \$141,268 02 |
| Loans repayment account, . . . . .         | 51,500 00          |
| Profit and loss account, . . . . .         | 27,526 44          |
| Total credits, . . . . .                   | <hr/> \$220,294 46 |

## MANUFACTURING ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Operating expenses, . . . . .               | \$66,938 24 |             |
| Income from sale of electricity, . . . . .  |             | \$61,298 67 |
| municipal buildings, . . . . .              |             | 2,180 24    |
| Appropriations from the tax levy, . . . . . |             | 22,216 00   |
| Balance to profit and loss, . . . . .       | 18,756 67   |             |
|   | <hr/>       | <hr/>       |
|   | \$85,694 91 | \$85,694 91 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .                 |             | \$41,961 84 |
| Balance of manufacturing account, . . . . .      |             | 18,756 67   |
| Interest received, . . . . .                     |             | 212 33      |
| Income from sinking fund, . . . . .              |             | 1,551 90    |
| Jobbing, . . . . .                               |             | 132 01      |
| Adjustment of loans repayment account, . . . . . |             | 18,000 00   |
| Other items of income, . . . . .                 |             | 7 90        |
| Interest paid, . . . . .                         | \$2,386 67  |             |
| Bonds paid, . . . . .                            | 2,000 00    |             |
| Transferred to sinking fund, . . . . .           | 1,000 00    |             |
| Depreciation, . . . . .                          | 6,193 77    |             |
| Sinking fund reserve, . . . . .                  | 41,499 90   |             |
| Other items, . . . . .                           | 15 87       |             |
| Balance Dec. 31, 1920, . . . . .                 | 27,526 44   |             |
|  | <hr/>       | <hr/>       |
|  | \$80,622 65 | \$80,622 65 |

## MERRIMAC.

## ASSETS.

|  |            |             |
|--|------------|-------------|
| Electric plant:  |            |             |
| Steam plant, . . . . .                                   | \$3,002 02 |             |
| Electric plant, . . . . .                                | 3,077 51   |             |
| Overhead lines, . . . . .                                | 16,349 42  |             |
| Transformers, . . . . .                                  | 3,722 31   |             |
| Meters, . . . . .  | 2,367 45   |             |
|  | <hr/>      | \$28,518 71 |
| Other assets:  |            |             |
| Cash, . . . . .  | \$3,407 49 |             |
| Depreciation fund, . . . . .                             | 1,358 24   |             |
| Due for electricity, . . . . .                           | 2,261 45   |             |
| Electric fuel on hand, . . . . .                         | 1,114 95   |             |
| Electric tools and implements, . . . . .                 | 224 99     |             |
| Other electric materials and supplies on hand, . . . . . | 1,610 91   |             |
| Reserve fund, . . . . .                                  | 1,744 18   |             |
|  | <hr/>      | 11,722 21   |
| Total assets, . . . . .                                  |            | \$40,240 92 |

## LIABILITIES.

|  |            |
|--|------------|
| Appropriations for construction, . . . . . | \$5,503 16 |
| Overdraft for construction, . . . . .      | 322 67     |
| Bonds outstanding, . . . . .               | 3,000 00   |

|   |                    |
|---|--------------------|
| Unpaid bills, . . . . .                 | \$878 87           |
| Interest accrued but not due, . . . . . | 55 00              |
| Total liabilities, . . . . .            | <u>\$9,759 70</u>  |
| Loans repayment account, . . . . .      | 14,700 00          |
| Profit and loss balance, . . . . .      | 15,781 22          |
| Total credits, . . . . .                | <u>\$40,240 92</u> |

## MANUFACTURING ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .              | \$12,905 86        |                    |
| Income from sale of electricity, . . . . . |                    | \$15,315 83        |
| municipal buildings, . . . . .             |                    | 315 56             |
| other sources, . . . . .                   |                    | 16 05              |
| Appropriation for street lights, . . . . . |                    | 1,608 00           |
| Balance to profit and loss, . . . . .      | 4,349 58           |                    |
|  | <u>\$17,255 44</u> | <u>\$17,255 44</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance Dec. 31, 1919, . . . . .            |                    | \$12,605 99        |
| Balance of manufacturing account, . . . . . |                    | 4,349 58           |
| Interest received, . . . . .                |                    | 270 08             |
| Jobbing, . . . . .                          |                    | 257 46             |
| Interest paid, . . . . .                    | \$130 83           |                    |
| Depreciation, . . . . .                     | 1,071 06           |                    |
| Bond paid, . . . . .                        | 500 00             |                    |
| Balance Dec. 31, 1920, . . . . .            | 15,781 22          |                    |
|   | <u>\$17,483 11</u> | <u>\$17,483 11</u> |

## MIDDLEBOROUGH.

## ASSETS.

|                                      |            |             |
|--------------------------------------|------------|-------------|
| Gas plant:                           |            |             |
| Lands, . . . . .                     | \$1,200 00 |             |
| Buildings, . . . . .                 | 2,777 30   |             |
| Machinery and equipment, . . . . .   | 7,339 55   |             |
| Mains, . . . . .                     | 26,528 27  |             |
| Meters, . . . . .                    | 5,364 04   |             |
|                                      | <u></u>    | \$43,209 16 |
| Electric plant:                      |            |             |
| Lands, . . . . .                     | \$6,000 00 |             |
| Buildings, . . . . .                 | 4,338 44   |             |
| Steam plant, . . . . .               | 583 45     |             |
| Electric plant, . . . . .            | 2,926 72   |             |
| Hydraulic plant equipment, . . . . . | 11,049 16  |             |
| Overhead lines, . . . . .            | 36,594 38  |             |
| Gas producer plant, . . . . .        | 2,189 26   |             |
| Gas engine plant, . . . . .          | 5,797 46   |             |
| Transformers, . . . . .              | 13,223 56  |             |
| Meters, . . . . .                    | 15,282 24  |             |
| Street lamps and fixtures, . . . . . | 1,143 67   |             |
|                                      | <u></u>    | 99,128 34   |

## Other assets:

|  |            |                    |
|--|------------|--------------------|
| Cash, . . . . .  | \$4,154 01 |                    |
| Depreciation fund, . . . . .                             | 3,984 36   |                    |
| Due for gas, . . . . .                                   | 4,151 77   |                    |
| Due for electricity, . . . . .                           | 13,100 14  |                    |
| Sundry accounts receivable, . . . . .                    | 486 70     |                    |
| Gas coal on hand, . . . . .                              | 265 00     |                    |
| Coke on hand, . . . . .                                  | 516 00     |                    |
| Enrichers on hand, . . . . .                             | 1,185 71   |                    |
| Purifying materials on hand, . . . . .                   | 50 00      |                    |
| Other gas materials on hand, . . . . .                   | 5,396 20   |                    |
| Gas tools and implements, . . . . .                      | 306 25     |                    |
| Electric fuel on hand, . . . . .                         | 42 00      |                    |
| Electric tools and implements, . . . . .                 | 569 00     |                    |
| Other electric materials and supplies on hand, . . . . . | 1,405 42   |                    |
| Stable and garage equipment, . . . . .                   | 2,200 00   |                    |
| Office furniture, etc., . . . . .                        | 708 68     |                    |
|  |            | <u>\$38,521 24</u> |
| Total assets, . . . . .                                  |            | \$180,858 74       |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Appropriations for construction, . . . . . | \$45,992 39         |
| Bonds outstanding, . . . . .               | 12,000 00           |
| Notes payable, . . . . .                   | 20,000 00           |
| Unpaid bills, . . . . .                    | 1,513 16            |
| Deposits by customers, . . . . .           | 8 00                |
| Interest accrued but not due, . . . . .    | 213 33              |
|  | <u>\$79,726 88</u>  |
| Total liabilities, . . . . .               | \$79,726 88         |
| Loans repayment account, . . . . .         | 82,200 00           |
| Profit and loss balance, . . . . .         | 18,931 86           |
|  | <u>\$180,858 74</u> |
| Total credits, . . . . .                   | \$180,858 74        |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses (gas), . . . . .          | \$21,721 54        |                    |
| Operating expenses (electric), . . . . .     | 26,362 02          |                    |
| Income from sale of gas, . . . . .           |                    | \$20,554 87        |
| municipal buildings (gas), . . . . .         |                    | 81 53              |
| sale of electricity, . . . . .               |                    | 46,688 02          |
| municipal buildings (electricity), . . . . . |                    | 977 22             |
| Appropriation for street lights, . . . . .   |                    | 2,000 00           |
| Balance to profit and loss:                  |                    |                    |
| Gas, . . . . .                               |                    | 1,085 14           |
| Electric, . . . . .                          | 23,303 22          |                    |
|  | <u>\$71,386 78</u> | <u>\$71,386 78</u> |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Balance Dec. 31, 1919, . . . . .                     |            | \$9,281 10 |
| Balance of gas manufacturing account, . . . . .      | \$1,085 14 |            |
| Balance of electric manufacturing account, . . . . . |            | 23,303 22  |
| Other items of income, . . . . .                     |            | 7 50       |

|                                  | Dr.         | Cr.         |
|----------------------------------|-------------|-------------|
| Interest paid, . . . . .         | \$1,413 33  |             |
| Depreciation, . . . . .          | 6,929 07    |             |
| Bonds paid, . . . . .            | 4,000 00    |             |
| Other items, . . . . .           | 232 42      |             |
| Balance Dec. 31, 1920, . . . . . | 18,931 86   |             |
|                                  | <hr/>       | <hr/>       |
|                                  | \$32,591 82 | \$32,591 82 |

## MIDDLETON.

## ASSETS.

|  |            |                   |
|--|------------|-------------------|
| Electric plant:  |            |                   |
| Overhead lines, . . . . .                                | \$9,576 68 |                   |
| Transformers, . . . . .                                  | 68 20      |                   |
| Meters, . . . . .  | 650 07     |                   |
| Street lamps and fixtures, . . . . .                     | 419 38     |                   |
|  | <hr/>      | \$10,714 33       |
| Other assets:  |            |                   |
| Depreciation fund, . . . . .                             | \$775 68   |                   |
| Sundry accounts receivable, . . . . .                    | 305 40     |                   |
| Electric tools and implements, . . . . .                 | 20 00      |                   |
| Other electric materials and supplies on hand, . . . . . | 20 22      |                   |
| Insurance, . . . . .                                     | 20 00      |                   |
|  | <hr/>      | 1,141 30          |
| Total assets, . . . . .                                  |            | <hr/> \$11,855 63 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$5,467 83  |
| Notes payable, . . . . .                   | 3,000 00    |
| Unpaid bills, . . . . .                    | 896 33      |
| Interest accrued but not due, . . . . .    | 10 63       |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$9,374 79  |
| Loans repayment account, . . . . .         | 1,500 00    |
| Profit and loss balance, . . . . .         | 980 84      |
|  | <hr/>       |
|  | \$11,855 63 |

## MANUFACTURING ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Operating expenses, . . . . .               | \$2,444 87 |            |
| Income from sale of electricity, . . . . .  |            | \$2,118 64 |
| municipal buildings, . . . . .              |            | 114 54     |
| Appropriations from the tax levy, . . . . . |            | 1,620 82   |
| Balance to profit and loss, . . . . .       | 1,409 13   |            |
|   | <hr/>      | <hr/>      |
|   | \$3,854 00 | \$3,854 00 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.      | Cr.      |
|---|----------|----------|
| Balance Dec. 31, 1919, . . . . .            |          | \$445 53 |
| Balance of manufacturing account, . . . . . |          | 1,409 13 |
| Interest paid, . . . . .                    | \$148 82 |          |

|                                  | DR.        | CR.        |
|----------------------------------|------------|------------|
| Depreciation, . . . . .          | \$225 00   |            |
| Note paid, . . . . .             | 500 00     |            |
| Balance Dec. 31, 1920, . . . . . | 980 84     |            |
|                                  | <hr/>      | <hr/>      |
|                                  | \$1,854 66 | \$1,854 66 |

## NORTH ATTLEBOROUGH.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Electric plant:  |            |              |
| Buildings, . . . . .                                     | \$7,056 56 |              |
| Steam plant, . . . . .                                   | 16,528 45  |              |
| Electric plant, . . . . .                                | 11,181 76  |              |
| Overhead lines, . . . . .                                | 49,806 42  |              |
| Transformers, . . . . .                                  | 15,126 13  |              |
| Meters, . . . . .  | 19,576 27  |              |
| Street lamps and fixtures, . . . . .                     | 296 54     |              |
|  | <hr/>      | \$119,572 13 |
| Other assets:  |            |              |
| Cash, . . . . .  | \$901 40   |              |
| Depreciation fund, . . . . .                             | 2 96       |              |
| Sinking funds, . . . . .                                 | 47,247 90  |              |
| Due for electricity, . . . . .                           | 8,718 78   |              |
| Sundry accounts receivable, . . . . .                    | 249 89     |              |
| Electric fuel on hand, . . . . .                         | 4,895 46   |              |
| Motors on hand, . . . . .                                | 416 38     |              |
| Electric tools and implements, . . . . .                 | 1,340 59   |              |
| Other electric materials and supplies on hand, . . . . . | 4,967 38   |              |
| Stable and garage equipment, . . . . .                   | 1,863 17   |              |
| Office furniture, . . . . .                              | 1,041 82   |              |
|  | <hr/>      | 71,645 73    |
| Total assets, . . . . .                                  |            | <hr/>        |
|  |            | \$191,217 86 |

## LIABILITIES.

|  |              |
|--|--------------|
| Appropriations for construction, . . . . . | \$27,526 82  |
| Bonds outstanding, . . . . .               | 50,000 00    |
| Overdrafts for construction, . . . . .     | 881 73       |
| Notes payable, . . . . .                   | 8,000 00     |
| Unpaid bills, . . . . .                    | 3,371 23     |
| Interest accrued but not due, . . . . .    | 53 33        |
| Sinking fund reserve, . . . . .            | 47,247 90    |
| Other amounts due, . . . . .               | 227 18       |
|  | <hr/>        |
| Total liabilities, . . . . .               | \$137,308 19 |
| Loans repayment account, . . . . .         | 49,900 00    |
| Profit and loss balance, . . . . .         | 4,009 67     |
|  | <hr/>        |
|  | \$191,217 86 |

## MANUFACTURING ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$54,175 58 |             |
| Income from sale of electricity, . . . . . |             | \$67,150 96 |
| municipal buildings, . . . . .             |             | 1,249 35    |
| Appropriation for street lights, . . . . . |             | 7,987 00    |
| Balance to profit and loss, . . . . .      | 22,211 73   |             |
|  | <hr/>       | <hr/>       |
|  | \$76,387 31 | \$76,387 31 |

## PROFIT AND LOSS ACCOUNT.

|  | DR.         | CR.         |
|--|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .                 |             | \$8,188 97  |
| Balance of manufacturing account, . . . . .      |             | 22,211 73   |
| Income from sinking fund, . . . . .              |             | 2,000 59    |
| Adjustment of loans repayment account, . . . . . |             | 29,000 00   |
| Other items of income, . . . . .                 |             | 20          |
| Interest paid, . . . . .                         | \$2,346 66  |             |
| Depreciation, . . . . .                          | 5,797 26    |             |
| Notes paid, . . . . .                            | 2,000 00    |             |
| Sinking fund reserve, . . . . .                  | 47,247 90   |             |
| Balance Dec. 31, 1920, . . . . .                 | 4,009 67    |             |
|  | <hr/>       | <hr/>       |
|  | \$61,401 49 | \$61,401 49 |

## NORWOOD.

## ASSETS.

|  |            |              |
|--|------------|--------------|
| Electric plant:  |            |              |
| Lands, . . . . .   | \$3,477 00 |              |
| Buildings, . . . . .                                     | 15,887 94  |              |
| Electric plant, . . . . .                                | 56,136 93  |              |
| Overhead lines, . . . . .                                | 75,372 85  |              |
| Underground conduits, wires and cables, . . . . .        | 18,138 92  |              |
| Transformers, . . . . .                                  | 27,390 74  |              |
| Meters, . . . . .  | 21,322 17  |              |
| Street lamps and fixtures, . . . . .                     | 3,064 29   |              |
|  | <hr/>      | \$220,790 84 |
| Other assets:  |            |              |
| Cash, . . . . .  | \$645 71   |              |
| Due for electricity, . . . . .                           | 24,380 37  |              |
| Sundry accounts receivable, . . . . .                    | 106 53     |              |
| Electric tools and implements, . . . . .                 | 407 59     |              |
| Other electric materials and supplies on hand, . . . . . | 5,186 83   |              |
| Stable and garage equipment, . . . . .                   | 1,917 80   |              |
| Office furniture, . . . . .                              | 1,963 86   |              |
| Insurance, . . . . .                                     | 48 50      |              |
|  | <hr/>      | 34,657 19    |
| Total assets, . . . . .                                  |            | <hr/>        |
|  |            | \$255,448 03 |



## LIABILITIES.

|  |                     |
|--|---------------------|
| Appropriations for construction, . . . . . | \$12,551 59         |
| Notes payable, . . . . .                   | 81,000 00           |
| Unpaid bills, . . . . .                    | 24,570 22           |
| Interest accrued but not due, . . . . .    | 694 00              |
| Total liabilities, . . . . .               | <u>\$118,815 81</u> |
| Loans repayment account, . . . . .         | 63,808 00           |
| Profit and loss balance, . . . . .         | 72,824 22           |
|  | <u>\$255,448 03</u> |

## MANUFACTURING ACCOUNT.

|  | DR.                 | CR.                 |
|--|---------------------|---------------------|
| Operating expenses, . . . . .              | \$115,779 87        |                     |
| Income from sale of electricity, . . . . . |                     | \$129,711 11        |
| municipal buildings, . . . . .             |                     | 5,997 39            |
| other sources, . . . . .                   |                     | 322 45              |
| Appropriation for street lights, . . . . . |                     | 6,000 00            |
| Balance to profit and loss, . . . . .      | 26,251 08           |                     |
|  | <u>\$142,030 95</u> | <u>\$142,030 95</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.                | CR.                |
|---|--------------------|--------------------|
| Balance Dec. 31, 1919, . . . . .            |                    | \$68,184 40        |
| Balance of manufacturing account, . . . . . |                    | 26,251 08          |
| Bond premium, . . . . .                     |                    | 15 00              |
| Rents, . . . . .                            |                    | 272 00             |
| Jobbing, . . . . .                          |                    | 1,020 59           |
| Interest paid, . . . . .                    | \$3,705 65         |                    |
| Depreciation, . . . . .                     | 6,090 00           |                    |
| Notes paid, . . . . .                       | 13,050 00          |                    |
| Other items, . . . . .                      | 73 20              |                    |
| Balance Dec. 31, 1920, . . . . .            | 72,824 22          |                    |
|   | <u>\$95,743 07</u> | <u>\$95,743 07</u> |

## PAXTON.

## ASSETS.

|  |                   |                    |
|--|-------------------|--------------------|
| Electric plant:  |                   |                    |
| Buildings, . . . . .                                     | \$293 44          |                    |
| Electric plant, . . . . .                                | 624 50            |                    |
| Overhead lines, . . . . .                                | 6,539 01          |                    |
| Transformers, . . . . .                                  | 1,030 78          |                    |
| Meters, . . . . .  | 491 72            |                    |
| Street lamps and fixtures, . . . . .                     | 279 41            |                    |
|  | <u>\$9,258 86</u> |                    |
| Other assets:  |                   |                    |
| Cash, . . . . .  | \$1,895 20        |                    |
| Depreciation fund, . . . . .                             | 226 21            |                    |
| Due for electricity, . . . . .                           | 844 00            |                    |
| Electric fixtures on hand, . . . . .                     | 10 00             |                    |
| Other electric materials and supplies on hand, . . . . . | 957 93            |                    |
|  | <u>3,933 34</u>   |                    |
| Total assets, . . . . .                                  |                   | <u>\$13,192 20</u> |

| LIABILITIES.                               |                    |
|--|--------------------|
| Appropriations for construction, . . . . . | \$1,515 07         |
| Notes payable, . . . . .                   | 3,500 00           |
| Unpaid bills, . . . . .                    | 166 26             |
| Interest accrued but not due, . . . . .    | 80 00              |
| Total liabilities, . . . . .               | <u>\$5,261 33</u>  |
| Loans repayment account, . . . . .         | 3,500 00           |
| Profit and loss balance, . . . . .         | 4,430 87           |
| Total credits, . . . . .                   | <u>\$13,192 20</u> |

| MANUFACTURING ACCOUNT.                     |                   |                   |
|--|-------------------|-------------------|
|  | DR.               | CR.               |
| Operating expenses, . . . . .              | \$1,773 17        |                   |
| Income from sale of electricity, . . . . . |                   | \$2,048 38        |
| municipal buildings, . . . . .             |                   | 32 04             |
| Appropriation for street lights, . . . . . |                   | 1,230 00          |
| Balance to profit and loss, . . . . .      | 1,537 25          |                   |
|  | <u>\$3,310 42</u> | <u>\$3,310 42</u> |

| PROFIT AND LOSS ACCOUNT.          |   |   |   |   |   | DR.               | CR.               |
|-----------------------------------|---|---|---|---|---|-------------------|-------------------|
| Balance Dec. 31, 1919,            | . | . | . | . | . |                   | \$4,043 11        |
| Balance of manufacturing account, | . | . | . | . | . |                   | 1,537 25          |
| Interest paid,                    | . | . | . | . | . | \$80 00           |                   |
| Depreciation,                     | . | . | . | . | . | 569 49            |                   |
| Note paid,                        | . | . | . | . | . | 500 00            |                   |
| Balance Dec. 31, 1920,            | . | . | . | . | . | 4,430 87          |                   |
|                                   |   |   |   |   |   | <u>\$5,580 36</u> | <u>\$5,580 36</u> |

| PEABODY.   |                     |
|--|---------------------|
| ASSETS.  |                     |
| Electric plant:  |                     |
| Lands, . . . . .   | \$1,690 00          |
| Buildings, . . . . .                                     | 12,581 14           |
| Steam plant, . . . . .                                   | 52,128 40           |
| Electric plant, . . . . .                                | 23,527 65           |
| Overhead lines, . . . . .                                | 60,634 35           |
| Inside wiring, . . . . .                                 | 768 95              |
| Transformers, . . . . .                                  | 26,928 10           |
| Meters, . . . . .  | 19,550 89           |
| Street lamps and fixtures, . . . . .                     | 500 00              |
|  | <u>\$198,309 48</u> |
| Other assets:  |                     |
| Depreciation fund, . . . . .                             | \$804 17            |
| Sinking funds, . . . . .                                 | 37,712 17           |
| Due for electricity, . . . . .                           | 41,932 31           |
| Electric fuel on hand, . . . . .                         | 937 50              |
| Motors on hand, . . . . .                                | 1,296 96            |
| Electric tools and implements, . . . . .                 | 700 00              |
| Other electric materials and supplies on hand, . . . . . | 11,580 22           |
| Stable and garage equipment, . . . . .                   | 1,600 00            |
|  | <u>96,563 33</u>    |
| Total assets, . . . . .                                  | <u>\$294,872 81</u> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Appropriations for construction, . . . . . | \$80,834 32         |
| Overdrafts for construction, . . . . .     | 4,663 79            |
| Bonds outstanding, . . . . .               | 98,000 00           |
| Unpaid bills, . . . . .                    | 13,600 60           |
| Interest accrued but not due, . . . . .    | 1,095 83            |
| Sinking fund reserve, . . . . .            | 37,712 17           |
| Total liabilities, . . . . .               | <u>\$235,906 71</u> |
| Loans repayment account, . . . . .         | 56,700 00           |
| Profit and loss balance, . . . . .         | 2,266 10            |
| Total credits, . . . . .                   | <u>\$294,872 81</u> |

## MANUFACTURING ACCOUNT.

|   | DR.                 | CR.                 |
|---|---------------------|---------------------|
| Operating expenses (electric), . . . . .    | \$171,353 10        |                     |
| Income from sale of electricity, . . . . .  |                     | \$180,270 44        |
| municipal buildings, . . . . .              |                     | 4,759 46            |
| other sources, . . . . .                    |                     | 600 00              |
| Appropriations from the tax levy, . . . . . |                     | 5,720 00            |
| Balance to profit and loss, . . . . .       | 19,996 80           |                     |
|   | <u>\$191,349 90</u> | <u>\$191,349 90</u> |

## PROFIT AND LOSS ACCOUNT.

|  | DR.                | CR.                |
|--|--------------------|--------------------|
| Balance Dec. 31, 1919, . . . . .                 |                    | \$13,526 38        |
| Balance of manufacturing account, . . . . .      |                    | 19,996 80          |
| Income from sinking fund, . . . . .              |                    | 1,752 09           |
| Adjustment of loans repayment account, . . . . . |                    | 22,000 00          |
| Other items of income, . . . . .                 |                    | 764 07             |
| Interest paid, . . . . .                         | \$4,055 83         |                    |
| Sinking fund reserve, . . . . .                  | 37,712 17          |                    |
| Depreciation, . . . . .                          | 7,005 24           |                    |
| Bonds paid, . . . . .                            | 6,000 00           |                    |
| Transferred to sinking fund, . . . . .           | 1,000 00           |                    |
| Balance Dec. 31, 1920, . . . . .                 | 2,266 10           |                    |
|  | <u>\$58,039 34</u> | <u>\$58,039 34</u> |

## PRINCETON.

## ASSETS.

|                                |           |                    |
|--------------------------------|-----------|--------------------|
| Electric plant:                |           |                    |
| Lands, . . . . .               | \$500 00  |                    |
| Buildings, . . . . .           | 500 00    |                    |
| Overhead lines, . . . . .      | 13,006 77 |                    |
| Transformers, . . . . .        | 2,270 06  |                    |
| Meters, . . . . .              | 811 41    |                    |
|                                | <u></u>   | \$17,088 24        |
| Other assets:                  |           |                    |
| Cash, . . . . .                | \$120 00  |                    |
| Depreciation fund, . . . . .   | 288 50    |                    |
| Due for electricity, . . . . . | 108 25    |                    |
|                                | <u></u>   | 516 75             |
| Total assets, . . . . .        |           | <u>\$17,604 99</u> |

| LIABILITIES.                               |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$1,081 19  |
| Notes payable, . . . . .                   | 8,000 00    |
| Interest accrued but not due, . . . . .    | 120 00      |
| <hr/>                                      |             |
| Total liabilities, . . . . .               | \$9,201 19  |
| Loans repayment account, . . . . .         | 7,000 00    |
| Profit and loss balance, . . . . .         | 1,403 80    |
| <hr/>                                      |             |
| Total credits, . . . . .                   | \$17,604 99 |

| MANUFACTURING ACCOUNT.                      |  |            |            |
|---|--|------------|------------|
|   |  | DR.        | CR.        |
| Operating expenses, . . . . .               |  | \$2,950 37 |            |
| Income from sale of electricity, . . . . .  |  |            | \$2,118 26 |
| municipal buildings, . . . . .              |  |            | 49 96      |
| other sources, . . . . .                    |  |            | 72 90      |
| Appropriations from the tax levy, . . . . . |  |            | 2,407 32   |
| Balance to profit and loss, . . . . .       |  | 1,698 07   |            |
|   |  | <hr/>      | <hr/>      |
|   |  | \$4,648 44 | \$4,648 44 |

| PROFIT AND LOSS ACCOUNT.          |           | DR.        | CR.        |
|-----------------------------------|-----------|------------|------------|
| Balance Dec. 31, 1919,            | . . . . . |            | \$1,454 77 |
| Balance of manufacturing account, | . . . . . |            | 1,698 07   |
| Interest received,                | . . . . . |            | 50 96      |
| Interest paid, . . . . .          | . . . . . | \$325 00   |            |
| Depreciation, . . . . .           | . . . . . | 475 00     |            |
| Notes paid, . . . . .             | . . . . . | 1,000 00   |            |
| Balance Dec. 31, 1920,            | . . . . . | 1,403 80   |            |
|                                   |           | <hr/>      | <hr/>      |
|                                   |           | \$3,203 80 | \$3,203 80 |

| READING.                                 |              |
|--|--------------|
| ASSETS.                                  |              |
| Electric plant:                          |              |
| Lands, . . . . .                         | \$2,575 80   |
| Buildings, . . . . .                     | 20,433 87    |
| Steam plant, . . . . .                   | 81,776 36    |
| Electric plant, . . . . .                | 39,767 67    |
| Overhead lines, . . . . .                | 123,025 65   |
| Transformers, . . . . .                  | 21,671 33    |
| Meters, . . . . .                        | 22,606 30    |
| Street lamps and fixtures, . . . . .     | 12,803 47    |
| <hr/>                                    |              |
|  | \$324,660 45 |
| Other assets:                            |              |
| Cash, . . . . .                          | \$8,566 84   |
| Due for electricity, . . . . .           | 14,875 03    |
| Sundry accounts receivable, . . . . .    | 8,087 25     |
| Electric fuel on hand, . . . . .         | 10,717 25    |
| Electric tools and implements, . . . . . | 2,221 92     |

Other assets — *Concluded.*

|  |             |                     |
|--|-------------|---------------------|
| Other electric materials and supplies on hand, . | \$22,355 19 |                     |
| Stable and garage equipment, . . . . .           | 2,892 24    |                     |
| Office furniture, . . . . .                      | 1,571 60    |                     |
|  |             | <u>\$71,287 32</u>  |
| Total assets, . . . . .                          |             | \$395,947 77        |
| Profit and loss balance, . . . . .               |             | 1,306 59            |
| Total debits, . . . . .                          |             | <u>\$397,254 36</u> |

## LIABILITIES.

|  |                     |
|--|---------------------|
| Appropriations for construction, . . . . . | \$30,678 26         |
| Bonds outstanding, . . . . .               | 137,000 00          |
| Notes payable, . . . . .                   | 32,000 00           |
| Unpaid bills, . . . . .                    | 37,472 97           |
| Deposits by customers, . . . . .           | 332 26              |
| Interest accrued but not due, . . . . .    | 1,870 87            |
| Loan from town, . . . . .                  | 5,000 00            |
| Total liabilities, . . . . .               | <u>\$244,354 36</u> |
| Loans repayment account, . . . . .         | 152,900 00          |
| Total credits, . . . . .                   | <u>\$397,254 36</u> |

## MANUFACTURING ACCOUNT.

|  | Dr.                 | Cr.                 |
|--|---------------------|---------------------|
| Operating expenses, . . . . .              | \$90,757 26         |                     |
| Income from sale of electricity, . . . . . |                     | \$112,110 90        |
| municipal buildings, . . . . .             |                     | 3,041 21            |
| Appropriation for street lights, . . . . . |                     | 11,000 00           |
| Balance to profit and loss, . . . . .      | 35,394 85           |                     |
|  | <u>\$126,152 11</u> | <u>\$126,152 11</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance Dec. 31, 1919, . . . . .            |                    | \$3,861 73         |
| Balance of manufacturing account, . . . . . |                    | 35,394 85          |
| Interest received, . . . . .                |                    | 283 08             |
| Jobbing, . . . . .                          |                    | 239 89             |
| Bond premiums and interest, . . . . .       |                    | 571 69             |
| Interest paid, . . . . .                    | \$7,850 70         |                    |
| Depreciation, . . . . .                     | 15,507 13          |                    |
| Bonds and notes paid, . . . . .             | 18,300 00          |                    |
| Balance Dec. 31, 1920, . . . . .            |                    | 1,306 59           |
|   | <u>\$41,657 83</u> | <u>\$41,657 83</u> |

## ROWLEY.

## ASSETS.

|                                      |           |                    |
|--------------------------------------|-----------|--------------------|
| Electric plant:                      |           |                    |
| Buildings, . . . . .                 | \$300 00  |                    |
| Electric plant, . . . . .            | 750 00    |                    |
| Overhead lines, . . . . .            | 17,449 87 |                    |
| Transformers, . . . . .              | 1,416 78  |                    |
| Meters, . . . . .                    | 1,639 74  |                    |
| Street lamps and fixtures, . . . . . | 1,237 16  |                    |
|                                      |           | <u>\$22,793 55</u> |

## Other assets:

|  |          |             |
|--|----------|-------------|
| Cash, . . . . .  | \$15 49  |             |
| Depreciation fund, . . . . .                             | 1 00     |             |
| Due for electricity, . . . . .                           | 1,111 13 |             |
| Electric fixtures on hand, . . . . .                     | 35 00    |             |
| Electric tools and implements, . . . . .                 | 125 00   |             |
| Other electric materials and supplies on hand, . . . . . | 202 17   |             |
| Office furniture, . . . . .                              | 30 00    |             |
|  |          | <hr/>       |
|  |          | \$1,519 79  |
|  |          | <hr/>       |
| Total assets, . . . . .                                  |          | \$24,313 34 |
| Profit and loss balance, . . . . .                       |          | 7 38        |
|  |          | <hr/>       |
| Total debits, . . . . .                                  |          | \$24,320 72 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$3,606 46  |
| Notes payable, . . . . .                   | 8,000 00    |
| Unpaid bills, . . . . .                    | 1,475 68    |
| Interest accrued but not due, . . . . .    | 38 58       |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$13,120 72 |
| Loans repayment account, . . . . .         | 11,200 00   |
|  | <hr/>       |
| Total credits, . . . . .                   | \$24,320 72 |

## MANUFACTURING ACCOUNT.

|  | Dr.        | Cr.        |
|--|------------|------------|
| Operating expenses, . . . . .              | \$3,639 34 |            |
| Income from sale of electricity, . . . . . |            | \$3,183 10 |
| municipal buildings, . . . . .             |            | 85 91      |
| other sources, . . . . .                   |            | 96 35      |
| Appropriation for street lights, . . . . . |            | 1,700 00   |
| Balance to profit and loss, . . . . .      | 1,426 02   |            |
|  | <hr/>      | <hr/>      |
|  | \$5,065 36 | \$5,065 36 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$79 09    |
| Balance of manufacturing account, . . . . . |            | 1,426 02   |
| Interest received, . . . . .                |            | 28 76      |
| Interest paid, . . . . .                    | \$324 58   |            |
| Depreciation, . . . . .                     | 816 67     |            |
| Note paid, . . . . .                        | 400 00     |            |
| Balance Dec. 31, 1920, . . . . .            |            | 7 38       |
|   | <hr/>      | <hr/>      |
|   | \$1,541 25 | \$1,541 25 |

## RUSSELL.

## ASSETS.

|  |            |             |
|--|------------|-------------|
| Electric plant:  |            |             |
| Overhead lines, . . . . .                                | \$7,928 16 |             |
| Transformers, . . . . .                                  | 741 48     |             |
| Meters, . . . . .  | 544 57     |             |
| Street lamps and fixtures, . . . . .                     | 317 18     |             |
|  | <hr/>      | \$9,531 39  |
| Other assets:  |            |             |
| Cash, . . . . .  | \$197 43   |             |
| Due for electricity, . . . . .                           | 268 50     |             |
| Electric fixtures on hand, . . . . .                     | 26 74      |             |
| Electric tools and implements, . . . . .                 | 40 61      |             |
| Other electric materials and supplies on hand, . . . . . | 743 51     |             |
|  | <hr/>      | 1,276 79    |
| Total assets, . . . . .                                  |            | \$10,808 18 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$115 81    |
| Notes payable, . . . . .                   | 10,000 00   |
| Unpaid bills, . . . . .                    | 357 24      |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$10,473 05 |
| Profit and loss balance, . . . . .         | 335 13      |
|  | <hr/>       |
| Total credits, . . . . .                   | \$10,808 18 |

## MANUFACTURING ACCOUNT (FROM JULY 1, 1920).

|  | Dr.      | Cr.      |
|--|----------|----------|
| Operating expenses, . . . . .              | \$130 80 |          |
| Income from sale of electricity, . . . . . |          | \$291 39 |
| municipal buildings, . . . . .             |          | 18 00    |
| Appropriation from the tax levy, . . . . . |          | 156 54   |
| Balance to profit and loss, . . . . .      | 335 13   |          |
|  | <hr/>    | <hr/>    |
|  | \$465 93 | \$465 93 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.      | Cr.      |
|---|----------|----------|
| Balance of manufacturing account. . . . . |          | \$335 13 |
| Balance Dec. 31, 1920, . . . . .          | \$335 13 |          |

## SHREWSBURY.

## ASSETS.

|                           |          |
|---------------------------|----------|
| Electric plant:           |          |
| Lands, . . . . .          | \$50 00  |
| Buildings, . . . . .      | 1,511 89 |
| Electric plant, . . . . . | 2,712 22 |

Electric plant — *Concluded.*

|                                      |             |             |
|--------------------------------------|-------------|-------------|
| Overhead lines, . . . . .            | \$43,772 52 |             |
| Transformers, . . . . .              | 3,493 20    |             |
| Meters, . . . . .                    | 6,168 84    |             |
| Street lamps and fixtures, . . . . . | 696 20      |             |
|                                      | <hr/>       | \$58,404 87 |

## Other assets:

|  |            |             |
|--|------------|-------------|
| Depreciation fund, . . . . .             | \$2,357 02 |             |
| Due for electricity, . . . . .           | 5,472 63   |             |
| Electric tools and implements, . . . . . | 213 63     |             |
|  | <hr/>      | 8,043 28    |
| Total assets, . . . . .                  |            | \$66,448 15 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$18,569 37 |
| Notes payable, . . . . .                   | 9,800 00    |
| Unpaid bills, . . . . .                    | 2,468 20    |
| Interest accrued but not due, . . . . .    | 95 84       |
| Total liabilities, . . . . .               | \$30,933 41 |
| Loans repayment account, . . . . .         | 17,500 00   |
| Profit and loss balance, . . . . .         | 18,014 74   |
| Total credits, . . . . .                   | \$66,448 15 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$22,069 50 |             |
| Income from sale of electricity, . . . . . |             | \$22,688 56 |
| municipal buildings, . . . . .             |             | 165 83      |
| Appropriation for street lights, . . . . . |             | 4,672 00    |
| Balance to profit and loss, . . . . .      | 5,456 89    |             |
|  | <hr/>       | <hr/>       |
|  | \$27,526 39 | \$27,526 39 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .            |             | \$16,131 71 |
| Balance of manufacturing account, . . . . . |             | 5,456 89    |
| Interest received, . . . . .                |             | 329 27      |
| Interest paid, . . . . .                    | \$401 34    |             |
| Depreciation, . . . . .                     | 1,983 00    |             |
| Notes paid, . . . . .                       | 1,500 00    |             |
| Other items, . . . . .                      | 18 79       |             |
| Balance Dec. 31, 1920, . . . . .            | 18,014 74   |             |
|   | <hr/>       | <hr/>       |
|   | \$21,917 87 | \$21,917 87 |

## SOUTH HADLEY.

## ASSETS.

|                                      |             |             |
|--------------------------------------|-------------|-------------|
| Electric plant:                      |             |             |
| Overhead lines, . . . . .            | \$27,646 66 |             |
| Transformers, . . . . .              | 6,395 69    |             |
| Meters, . . . . .                    | 8,841 89    |             |
| Street lamps and fixtures, . . . . . | 1,221 42    |             |
|                                      | <hr/>       | \$44,105 66 |



## Other assets:

|  |             |                    |
|--|-------------|--------------------|
| Cash, . . . . .  | \$10,899 68 |                    |
| Depreciation fund, . . . . .                             | 4,620 30    |                    |
| Due for electricity, . . . . .                           | 4,672 10    |                    |
| Sundry accounts receivable, . . . . .                    | 617 04      |                    |
| Electric tools and implements, . . . . .                 | 200 00      |                    |
| Other electric materials and supplies on hand, . . . . . | 947 71      |                    |
| Stable and garage equipment, . . . . .                   | 739 20      |                    |
| Office furniture, . . . . .                              | 820 00      |                    |
|  |             | <u>\$23,516 03</u> |
| Total assets, . . . . .                                  |             | \$67,621 69        |

## LIABILITIES.

|                                    |                    |
|------------------------------------|--------------------|
| Bonds outstanding, . . . . .       | \$30,000 00        |
| Total liabilities, . . . . .       | <u>\$30,000 00</u> |
| Loans repayment account, . . . . . | 10,000 00          |
| Profit and loss balance, . . . . . | <u>27,621 69</u>   |
| Total credits, . . . . .           | \$67,621 69        |

## MANUFACTURING ACCOUNT.

|  | Dr.                | Cr.                |
|--|--------------------|--------------------|
| Operating expenses, . . . . .              | \$19,205 58        |                    |
| Income from sale of electricity, . . . . . |                    | \$23,403 57        |
| municipal buildings, . . . . .             |                    | 629 40             |
| Appropriation for street lights, . . . . . |                    | 5,691 98           |
| Balance to profit and loss, . . . . .      | 10,519 37          |                    |
|  | <u>\$29,724 95</u> | <u>\$29,724 95</u> |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.                | Cr.                |
|---|--------------------|--------------------|
| Balance Dec. 31, 1919, . . . . .            |                    | \$22,899 12        |
| Balance of manufacturing account, . . . . . |                    | 10,519 37          |
| Jobbing, . . . . .                          |                    | 7 79               |
| Interest paid, . . . . .                    | \$1,240 00         |                    |
| Depreciation, . . . . .                     | 2,342 01           |                    |
| Bonds paid, . . . . .                       | 2,000 00           |                    |
| Other items, . . . . .                      | 222 58             |                    |
| Balance Dec. 31, 1920, . . . . .            | 27,621 69          |                    |
|   | <u>\$33,426 28</u> | <u>\$33,426 28</u> |

## SOUTHWICK.

## ASSETS.

|                                      |             |             |
|--------------------------------------|-------------|-------------|
| Electric plant:                      |             |             |
| Overhead lines, . . . . .            | \$18,914 82 |             |
| Transformers, . . . . .              | 1,730 73    |             |
| Meters, . . . . .                    | 729 15      |             |
| Street lamps and fixtures, . . . . . | 1,873 36    |             |
|                                      | <u></u>     | \$23,248 06 |

## Other assets:

|                                    |            |                    |
|------------------------------------|------------|--------------------|
| Cash, . . . . .                    | \$1,788 40 |                    |
| Due for electricity, . . . . .     | 194 69     |                    |
|                                    |            | <u>\$1,983 09</u>  |
| Total assets, . . . . .            |            | \$25,231 15        |
| Profit and loss balance, . . . . . |            | 219 69             |
|                                    |            | <u>\$25,450 84</u> |
| Total debits, . . . . .            |            | \$25,450 84        |

## LIABILITIES.

|   |                    |
|---|--------------------|
| Bonds outstanding, . . . . .            | \$24,000 00        |
| Interest accrued but not due, . . . . . | 293 33             |
| Operation fund overdrawn, . . . . .     | 157 51             |
|   | <u>\$24,450 84</u> |
| Total liabilities, . . . . .            | \$24,450 84        |
| Loans repayment account, . . . . .      | 1,000 00           |
|   | <u>\$25,450 84</u> |
| Total credits, . . . . .                | \$25,450 84        |

## MANUFACTURING ACCOUNT.

|  | DR.               | CR.               |
|--|-------------------|-------------------|
| Operating expenses, . . . . .              | \$1,796 54        |                   |
| Income from sale of electricity, . . . . . |                   | \$2,151 57        |
| municipal buildings, . . . . .             |                   | 57 15             |
| Appropriation for street lights, . . . . . |                   | 1,500 00          |
| Balance to profit and loss, . . . . .      | 1,912 18          |                   |
|  | <u>\$3,708 72</u> | <u>\$3,708 72</u> |

## PROFIT AND LOSS ACCOUNT.

|   | DR.               | CR.               |
|---|-------------------|-------------------|
| Balance of manufacturing account, . . . . . |                   | \$1,912 18        |
| Interest received, . . . . .                |                   | 83 46             |
| Bond premium, . . . . .                     |                   | 228 00            |
| Interest paid, . . . . .                    | \$1,218 33        |                   |
| Bonds paid, . . . . .                       | 1,000 00          |                   |
| Other items, . . . . .                      | 225 00            |                   |
| Balance Dec. 31, 1920, . . . . .            |                   | 219 69            |
|   | <u>\$2,443 33</u> | <u>\$2,443 33</u> |

## STERLING.

## ASSETS.

|                                      |                    |  |
|--------------------------------------|--------------------|--|
| Electric plant:                      |                    |  |
| Buildings, . . . . .                 | \$475 58           |  |
| Electric plant, . . . . .            | 976 57             |  |
| Overhead lines, . . . . .            | 25,288 10          |  |
| Transformers, . . . . .              | 2,562 44           |  |
| Meters, . . . . .                    | 952 06             |  |
| Street lamps and fixtures, . . . . . | 160 65             |  |
|                                      | <u>\$30,415 40</u> |  |

## Other assets:

|  |          |             |
|--|----------|-------------|
| Other permanent structures, . . . . .                    | \$660 05 |             |
| Cash, . . . . .  | 1,458 60 |             |
| Depreciation fund, . . . . .                             | 2 67     |             |
| Due for electricity, . . . . .                           | 257 98   |             |
| Electric fixtures on hand, . . . . .                     | 99 40    |             |
| Electric tools and implements, . . . . .                 | 235 36   |             |
| Other electric materials and supplies on hand, . . . . . | 722 65   |             |
| Office furniture, . . . . .                              | 49 42    |             |
|  |          | <hr/>       |
|  |          | \$3,486 13  |
| Total assets, . . . . .                                  |          | <hr/>       |
|  |          | \$33,901 53 |

## LIABILITIES.

|  |             |             |
|--|-------------|-------------|
| Appropriations for construction, . . . . . | \$4,525 13  |             |
| Notes payable, . . . . .                   | 8,950 00    |             |
| Interest accrued but not due, . . . . .    | 40 58       |             |
|  |             | <hr/>       |
| Total liabilities, . . . . .               | \$13,515 71 |             |
| Loans repayment account, . . . . .         | 17,750 00   |             |
| Profit and loss balance, . . . . .         | 2,635 82    |             |
|  |             | <hr/>       |
|  |             | \$33,901 53 |

## MANUFACTURING ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Operating expenses, . . . . .               | \$5,160 33 |            |
| Income from sale of electricity, . . . . .  |            | \$5,728 25 |
| municipal buildings, . . . . .              |            | 21 90      |
| other sources, . . . . .                    |            | 445 32     |
| Appropriations from the tax levy, . . . . . |            | 3,641 28   |
| Balance to profit and loss, . . . . .       | 4,676 42   |            |
|   | <hr/>      | <hr/>      |
|   | \$9,836 75 | \$9,836 75 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.        | Cr.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$1,562 63 |
| Balance of manufacturing account, . . . . . |            | 4,676 42   |
| Interest received, . . . . .                |            | 5 54       |
| Jobbing, . . . . .                          |            | 25 00      |
| Interest paid, . . . . .                    | \$342 49   |            |
| Depreciation, . . . . .                     | 941 28     |            |
| Notes paid, . . . . .                       | 2,350 00   |            |
| Balance Dec. 31, 1920, . . . . .            | 2,635 82   |            |
|   | <hr/>      | <hr/>      |
|   | \$6,269 59 | \$6,269 59 |

## TAUNTON.

(For year ended Nov. 30, 1920.)

## ASSETS.

|                      |             |
|----------------------|-------------|
| Electric plant:      |             |
| Lands, . . . . .     | \$13,500 00 |
| Buildings, . . . . . | 57,592 67   |
| Wharf, . . . . .     | 3,246 25    |

Electric plant — *Concluded.*

|  |              |                |
|--|--------------|----------------|
| Steam plant, . . . . .                                   | \$209,471 60 |                |
| Electric plant, . . . . .                                | 51,409 34    |                |
| Overhead lines, . . . . .                                | 133,735 55   |                |
| Transformers, . . . . .                                  | 68,160 43    |                |
| Meters, . . . . .  | 39,932 35    |                |
| Street lamps and fixtures, . . . . .                     | 9,790 14     |                |
|  |              | <hr/>          |
|  |              | \$586,838 33   |
| Other assets:  |              |                |
| Cash, . . . . .  | \$410,579 69 |                |
| Sinking funds, . . . . .                                 | 198,655 91   |                |
| Due for electricity, . . . . .                           | 37,072 42    |                |
| Sundry accounts receivable, . . . . .                    | 4,525 38     |                |
| Electric fuel on hand, . . . . .                         | 17,362 70    |                |
| Electric fixtures on hand, . . . . .                     | 1,846 07     |                |
| Electric tools and implements, . . . . .                 | 6,535 58     |                |
| Other electric materials and supplies on hand, . . . . . | 3,433 48     |                |
| Stable and garage equipment, . . . . .                   | 3,632 90     |                |
| Office furniture, . . . . .                              | 2,126 18     |                |
|  |              | <hr/>          |
|  |              | 685,770 31     |
| Total assets, . . . . .                                  |              | \$1,272,608 64 |
| Profit and loss balance, . . . . .                       |              | 13,961 05      |
|  |              | <hr/>          |
| Total debits, . . . . .                                  |              | \$1,286,569 69 |

## LIABILITIES.

|  |             |                |
|--|-------------|----------------|
| Appropriations for construction, . . . . . | \$20,173 50 |                |
| Bonds outstanding, . . . . .               | 968,500 00  |                |
| Unpaid bills, . . . . .                    | 33,608 94   |                |
| Deposits by customers, . . . . .           | 2,147 30    |                |
| Interest accrued but not due, . . . . .    | 14,984 04   |                |
| Sinking fund reserve, . . . . .            | 198,655 91  |                |
|  |             | <hr/>          |
| Total liabilities, . . . . .               |             | \$1,238,069 69 |
| Loans repayment account, . . . . .         |             | 48,500 00      |
|  |             | <hr/>          |
| Total credits, . . . . .                   |             | \$1,286,569 69 |

## MANUFACTURING ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Operating expenses, . . . . .              | \$245,276 88 |              |
| Income from sale of electricity, . . . . . |              | \$347,806 89 |
| municipal buildings, . . . . .             |              | 7,652 29     |
| Appropriation for street lights, . . . . . |              | 30,000 00    |
| Balance to profit and loss, . . . . .      | 140,182 30   |              |
|  | <hr/>        | <hr/>        |
|  | \$385,459 18 | \$385,459 18 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.          |
|---|-------------|--------------|
| Balance Nov. 30, 1919, . . . . .            | \$14,185 34 |              |
| Balance of manufacturing account, . . . . . |             | \$140,182 30 |
| Interest received, . . . . .                |             | 2,694 71     |
| Bond premiums, . . . . .                    |             | 1,360 83     |
| Income from sinking fund, . . . . .         |             | 8,617 91     |

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Jobbing, . . . . .                         |              | \$382 64     |
| Adjustment of loans repayment account, . . |              | 123,159 09   |
| Other items of income, . . . . .           |              | 27 48        |
| Interest paid, . . . . .                   | \$28,981 25  |              |
| Bonds paid, . . . . .                      | 18,434 00    |              |
| Transferred to sinking fund, . . . . .     | 6,500 00     |              |
| Depreciation, . . . . .                    | 23,286 42    |              |
| Sinking fund reserve, . . . . .            | 198,655 91   |              |
| Other items, . . . . .                     | 343 09       |              |
| Balance Nov. 30, 1920, . . . . .           |              | 13,961 05    |
|  | <hr/>        | <hr/>        |
|  | \$290,386 01 | \$290,386 01 |

## TEMPLETON.

## ASSETS.

|  |            |             |
|--|------------|-------------|
| Electric plant:                                  |            |             |
| Buildings, . . . . .                             | \$188 00   |             |
| Electric plant, . . . . .                        | 726 73     |             |
| Overhead lines, . . . . .                        | 26,946 09  |             |
| Transformers, . . . . .                          | 2,238 78   |             |
| Meters, . . . . .                                | 4,014 34   |             |
| Street lamps and fixtures, . . . . .             | 707 14     |             |
|  | <hr/>      | \$34,821 08 |
| Other assets:                                    |            |             |
| Cash, . . . . .                                  | \$3,000 00 |             |
| Depreciation fund, . . . . .                     | 78 79      |             |
| Due for electricity, . . . . .                   | 1,854 14   |             |
| Sundry accounts receivable, . . . . .            | 569 50     |             |
| Electric tools and implements, . . . . .         | 2,205 21   |             |
| Other electric materials and supplies on hand, . | 6,134 36   |             |
| Office furniture, . . . . .                      | 97 82      |             |
|  | <hr/>      | 13,939 82   |
| Total assets, . . . . .                          |            | <hr/>       |
|  |            | \$48,760 90 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$18,339 70 |
| Notes payable, . . . . .                   | 12,183 34   |
| Unpaid bills, . . . . .                    | 833 50      |
| Total liabilities, . . . . .               | <hr/>       |
|  | \$31,356 54 |
| Loans repayment account, . . . . .         | 12,816 66   |
| Profit and loss balance, . . . . .         | 4,587 70    |
| Total credits, . . . . .                   | <hr/>       |
|  | \$48,760 90 |

## MANUFACTURING ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Operating expenses, . . . . .               | \$10,119 30 |             |
| Income from sale of electricity, . . . . .  |             | \$12,519 41 |
| municipal buildings, . . . . .              |             | 140 69      |
| Appropriations from the tax levy, . . . . . |             | 2,782 09    |
| Balance to profit and loss, . . . . .       | 5,322 89    |             |
|   | <hr/>       | <hr/>       |
|   | \$15,442 19 | \$15,442 19 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$2,020 02 |
| Balance of manufacturing account, . . . . . |            | 5,322 89   |
| Interest received, . . . . .                |            | 10 55      |
| Appropriation for loss in 1919, . . . . .   |            | 195 85     |
| Other items of income, . . . . .            |            | 476 56     |
| Interest paid, . . . . .                    | \$504 06   |            |
| Depreciation, . . . . .                     | 1,423 20   |            |
| Notes paid, . . . . .                       | 716 67     |            |
| Cash returned to town treasury, . . . . .   | 794 24     |            |
| Balance Dec. 31, 1920, . . . . .            | 4,587 70   |            |
|   | <hr/>      | <hr/>      |
|   | \$8,025 87 | \$8,025 87 |

## WAKEFIELD.

## ASSETS.

|  |             |              |
|--|-------------|--------------|
| Gas plant:   |             |              |
| Buildings, . . . . .                                     | \$9,173 16  |              |
| Machinery and equipment, . . . . .                       | 30,344 54   |              |
| Mains, . . . . .   | 46,372 54   |              |
| Services, . . . . .                                      | 4,999 88    |              |
| Meters, . . . . .  | 18,206 37   |              |
|  | <hr/>       | \$109,096 49 |
| Electric plant:  |             |              |
| Buildings, . . . . .                                     | \$5,654 26  |              |
| Steam plant, . . . . .                                   | 7,462 66    |              |
| Electric plant, . . . . .                                | 8,593 35    |              |
| Overhead lines, . . . . .                                | 51,434 34   |              |
| Transformers, . . . . .                                  | 12,074 73   |              |
| Meters, . . . . .  | 13,880 98   |              |
| Street lamps and fixtures, . . . . .                     | 1,942 45    |              |
|  | <hr/>       | 101,042 77   |
| Other assets:  |             |              |
| Cash, . . . . .  | \$28,164 00 |              |
| Due for gas, . . . . .                                   | 5,859 46    |              |
| Due for electricity, . . . . .                           | 7,744 41    |              |
| Sundry accounts receivable, . . . . .                    | 2,768 64    |              |
| Gas coal on hand, . . . . .                              | 997 00      |              |
| Coke on hand, . . . . .                                  | 937 50      |              |
| Tar on hand, . . . . .                                   | 300 00      |              |
| Enrichers on hand, . . . . .                             | 1,667 25    |              |
| Purifying materials on hand, . . . . .                   | 500 00      |              |
| Other gas materials on hand, . . . . .                   | 1,693 72    |              |
| Stock, . . . . .   | 2,729 58    |              |
| Gas tools and implements, . . . . .                      | 899 10      |              |
| Electric tools and implements, . . . . .                 | 364 65      |              |
| Other electric materials and supplies on hand, . . . . . | 531 84      |              |
| Stable and garage equipment, . . . . .                   | 4,628 00    |              |
| Office furniture, . . . . .                              | 2,044 19    |              |
|  | <hr/>       | 61,829 34    |
| Total assets, . . . . .                                  |             | \$271,968 60 |
| Profit and loss balance, . . . . .                       |             | 57,543 85    |
| Total debits, . . . . .                                  |             | <hr/>        |
|  |             | \$329,512 45 |

## LIABILITIES.

|  |              |
|--|--------------|
| Appropriations for construction, . . . . . | \$71,632 86  |
| Bonds outstanding, . . . . .               | 36,000 00    |
| Unpaid bills, . . . . .                    | 21,055 59    |
| Deposits by customers, . . . . .           | 3,164 00     |
| Interest accrued but not due, . . . . .    | 360 00       |
| <hr/>                                      |              |
| Total liabilities, . . . . .               | \$132,212 45 |
| Loans repayment account, . . . . .         | 197,300 00   |
| <hr/>                                      |              |
| Total credits, . . . . .                   | \$329,512 45 |

## MANUFACTURING ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Operating expenses (gas), . . . . .          | \$102,411 33 |              |
| "    (electric), . . . . .                   | 57,140 70    |              |
| Income from sale of gas, . . . . .           |              | \$85,661 34  |
| municipal buildings (gas), . . . . .         |              | 427 71       |
| residuals, . . . . .                         |              | 4,139 22     |
| sale of electricity, . . . . .               |              | 65,086 52    |
| municipal buildings (electricity), . . . . . |              | 1,631 77     |
| Appropriations from the tax levy, . . . . .  |              | 9,580 00     |
| Balance to profit and loss:                  |              |              |
| Gas, . . . . .                               |              | 12,183 06    |
| Electric, . . . . .                          | 19,157 59    |              |
| <hr/>  |              |              |
|  | \$178,709 62 | \$178,709 62 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .                     | \$58,553 84 |             |
| Balance of gas manufacturing account, . . . . .      | 12,183 06   |             |
| Balance of electric manufacturing account, . . . . . |             | \$19,157 59 |
| Interest received, . . . . .                         |             | 10 95       |
| Appropriation for maintenance, . . . . .             |             | 11,420 00   |
| Jobbing, . . . . .                                   |             | 1,381 63    |
| Correcting entry, . . . . .                          |             | 2,328 28    |
| Other items of income, . . . . .                     |             | 21 12       |
| Interest paid, . . . . .                             | 1,723 33    |             |
| Bonds and notes paid, . . . . .                      | 10,000 00   |             |
| Cash returned to town treasury, . . . . .            | 1 17        |             |
| Depreciation, . . . . .                              | 6,498 72    |             |
| Other items, . . . . .                               | 2,903 30    |             |
| Balance Dec. 31, 1920, . . . . .                     |             | 57,543 85   |
| <hr/>  |             |             |
|  | \$91,863 42 | \$91,863 42 |

## WELLESLEY.

## ASSETS.

|                           |          |
|---------------------------|----------|
| Electric plant:           |          |
| Lands, . . . . .          | \$440 00 |
| Buildings, . . . . .      | 7,170 00 |
| Electric plant, . . . . . | 5,566 24 |

Electric plant — *Concluded.*

|   |             |              |
|---|-------------|--------------|
| Overhead lines, . . . . .               | \$69,937 07 |              |
| Underground conduits, . . . . .         | 490 00      |              |
| Underground wires and cables, . . . . . | 680 00      |              |
| Transformers, . . . . .                 | 9,814 15    |              |
| Meters, . . . . .                       | 12,901 39   |              |
| Street lamps and fixtures, . . . . .    | 3,332 22    |              |
|   |             | <hr/>        |
|   |             | \$110,331 07 |

## Other assets:

|  |            |           |
|--|------------|-----------|
| Other permanent structures, . . . . .                    | \$2,575 00 |           |
| Cash, . . . . .  | 4,809 36   |           |
| Depreciation fund, . . . . .                             | 150 52     |           |
| Due for electricity, . . . . .                           | 9,629 23   |           |
| Sundry accounts receivable, . . . . .                    | 3,715 60   |           |
| Substation furniture, tools and appliances, . . . . .    | 250 00     |           |
| Fuel on hand, . . . . .                                  | 32 00      |           |
| Electric fixtures on hand, . . . . .                     | 6,271 54   |           |
| Electric tools and implements, . . . . .                 | 650 00     |           |
| Other electric materials and supplies on hand, . . . . . | 6,596 96   |           |
| Stable and garage equipment, . . . . .                   | 669 00     |           |
| Office furniture and supplies, . . . . .                 | 1,791 00   |           |
|  |            | <hr/>     |
|  |            | 37,140 21 |

|                         |              |
|-------------------------|--------------|
| Total assets, . . . . . | \$147,471 28 |
|-------------------------|--------------|

## LIABILITIES.

|  |              |
|--|--------------|
| Appropriations for construction, . . . . . | \$28,569 19  |
| Unpaid bills, . . . . .                    | 2,882 16     |
|  | <hr/>        |
| Total liabilities, . . . . .               | \$31,451 35  |
| Loans repayment account, . . . . .         | 55,000 00    |
| Profit and loss balance, . . . . .         | 61,019 93    |
|  | <hr/>        |
| Total credits, . . . . .                   | \$147,471 28 |

## MANUFACTURING ACCOUNT.

|  | Dr.         | Cr.         |
|--|-------------|-------------|
| Operating expenses, . . . . .              | \$47,794 26 |             |
| Income from sale of electricity, . . . . . |             | \$60,095 37 |
| municipal buildings, . . . . .             |             | 1,086 60    |
| Appropriation for street lights, . . . . . |             | 4,871 00    |
| Balance to profit and loss, . . . . .      | 18,258 71   |             |
|  | <hr/>       | <hr/>       |
|  | \$66,052 97 | \$66,052 97 |

## PROFIT AND LOSS ACCOUNT.

|   | Dr.         | Cr.         |
|---|-------------|-------------|
| Balance Dec. 31, 1919, . . . . .            |             | \$46,424 07 |
| Balance of manufacturing account, . . . . . |             | 18,258 71   |
| Depreciation, . . . . .                     | \$3,500 00  |             |
| Other items, . . . . .                      | 162 85      |             |
| Balance Dec. 31, 1920, . . . . .            | 61,019 93   |             |
|   | <hr/>       | <hr/>       |
|   | \$64,682 78 | \$64,682 78 |



## WEST BOYLSTON.

## ASSETS.

|  |            |                   |
|--|------------|-------------------|
| Electric plant:  |            |                   |
| Electric plant, . . . . .                                | \$842 50   |                   |
| Overhead lines, . . . . .                                | 26,229 77  |                   |
| Transformers, . . . . .                                  | 1,677 50   |                   |
| Meters, . . . . .  | 1,891 56   |                   |
| Street lamps and fixtures, . . . . .                     | 115 87     |                   |
|  | <hr/>      | \$30,757 20       |
| Other assets:  |            |                   |
| Cash, . . . . .  | \$3,018 71 |                   |
| Depreciation fund, . . . . .                             | 4,300 67   |                   |
| Due for electricity, . . . . .                           | 914 38     |                   |
| Electric fixtures on hand, . . . . .                     | 125 75     |                   |
| Electric tools and implements, . . . . .                 | 100 46     |                   |
| Other electric materials and supplies on hand, . . . . . | 325 00     |                   |
| Office furniture, . . . . .                              | 20 00      |                   |
|  | <hr/>      | 8,804 97          |
| Total assets, . . . . .                                  |            | <hr/> \$39,562 17 |

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$19,970 14 |
| Notes payable, . . . . .                   | 4,000 00    |
| Interest accrued but not due, . . . . .    | 8 88        |
|  | <hr/>       |
| Total liabilities, . . . . .               | \$23,979 02 |
| Loans repayment account, . . . . .         | 10,000 00   |
| Profit and loss balance, . . . . .         | 5,583 15    |
|  | <hr/>       |
| Total credits, . . . . .                   | \$39,562 17 |

## MANUFACTURING ACCOUNT.

|   | DR.         | CR.         |
|---|-------------|-------------|
| Operating expenses, . . . . .               | \$6,259 12  |             |
| Income from sale of electricity, . . . . .  |             | \$8,528 42  |
| municipal buildings, . . . . .              |             | 92 36       |
| Appropriations from the tax levy, . . . . . |             | 2,508 89    |
| Balance to profit and loss, . . . . .       | 4,870 55    |             |
|   | <hr/>       | <hr/>       |
|   | \$11,129 67 | \$11,129 67 |

## PROFIT AND LOSS ACCOUNT.

|   | DR.        | CR.        |
|---|------------|------------|
| Balance Dec. 31, 1919, . . . . .            |            | \$2,892 76 |
| Balance of manufacturing account, . . . . . |            | 4,870 55   |
| Other items of income, . . . . .            |            | 6 50       |
| Interest paid, . . . . .                    | \$177 77   |            |
| Depreciation, . . . . .                     | 1,008 89   |            |
| Notes paid, . . . . .                       | 1,000 00   |            |
| Balance Dec. 31, 1920, . . . . .            | 5,583 15   |            |
|   | <hr/>      | <hr/>      |
|   | \$7,769 81 | \$7,769 81 |

## WESTFIELD.

## ASSETS.

## Gas plant:

|                                    |            |
|------------------------------------|------------|
| Lands, . . . . .                   | \$5,250 00 |
| Buildings, . . . . .               | 28,187 83  |
| Machinery and equipment, . . . . . | 63,417 98  |
| Holders, . . . . .                 | 15,247 78  |
| Mains and services, . . . . .      | 59,664 99  |
| Meters, . . . . .                  | 11,481 45  |

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 \$183,250 03

## Electric plant:

|   |           |
|---|-----------|
| Lands, . . . . .                                  | \$750 00  |
| Buildings, . . . . .                              | 6,477 15  |
| Steam plant, . . . . .                            | 1,838 72  |
| Electric plant, . . . . .                         | 21,322 24 |
| Overhead lines, . . . . .                         | 60,757 48 |
| Underground conduits, wires and cables, . . . . . | 15,111 65 |
| Transformers, . . . . .                           | 36,105 83 |
| Meters, . . . . .                                 | 20,258 27 |
| Street lamps and fixtures, . . . . .              | 2,420 94  |

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 165,042 28

## Other assets:

|  |             |
|--|-------------|
| Cash, . . . . .  | \$51,541 08 |
| Due for gas, . . . . .                                   | 5,600 29    |
| Due for electricity, . . . . .                           | 25,255 82   |
| Sundry accounts receivable, . . . . .                    | 4,632 26    |
| Gas coal on hand, . . . . .                              | 11,991 28   |
| Coke on hand, . . . . .                                  | 139 00      |
| Tar on hand, . . . . .                                   | 165 85      |
| Enrichers on hand, . . . . .                             | 1,795 00    |
| Purifying materials on hand, . . . . .                   | 102 80      |
| Other gas materials on hand, . . . . .                   | 1,250 72    |
| Boiler fuel on hand, . . . . .                           | 3,761 24    |
| Gas fixtures, etc., on hand, . . . . .                   | 3,065 18    |
| Gas tools and implements, . . . . .                      | 3,202 81    |
| Stores, . . . . .  | 4,863 46    |
| Electric fixtures on hand, . . . . .                     | 2,798 58    |
| Electric tools and implements, . . . . .                 | 3,674 68    |
| Other electric materials and supplies on hand, . . . . . | 12,239 80   |
| Stable and garage equipment, . . . . .                   | 3,553 27    |
| Office furniture, . . . . .                              | 2,167 66    |

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 141,800 78

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 Total assets, . . . . . \$490,093 09

## LIABILITIES.

|  |             |
|--|-------------|
| Appropriations for construction, . . . . . | \$46,441 20 |
| Bonds outstanding, . . . . .               | 185,000 00  |
| Unpaid bills, . . . . .                    | 8,958 18    |

|   |              |
|---|--------------|
| Deposits by customers, . . . . .                          | \$2,269 34   |
| Interest accrued but not due, . . . . .                   | 1,106 66     |
| Amounts due from the plant, not included above, . . . . . | 565 12       |
| <hr/>   |              |
| Total liabilities, . . . . .                              | \$244,340 50 |
| Loans repayment account, . . . . .                        | 174,000 00   |
| Profit and loss balance, . . . . .                        | 71,752 59    |
| <hr/>   |              |
| Total credits, . . . . .                                  | \$490,093 09 |

## MANUFACTURING ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Operating expenses (gas), . . . . .          | \$87,161 26  |              |
| (electric), . . . . .                        | 95,910 30    |              |
| Income from sale of gas, . . . . .           |              | \$96,702 39  |
| municipal buildings (gas), . . . . .         |              | 394 34       |
| residuals, . . . . .                         |              | 11,767 95    |
| other sources (gas), . . . . .               |              | 244 23       |
| sale of electricity, . . . . .               |              | 142,583 17   |
| municipal buildings (electricity), . . . . . |              | 2,983 19     |
| other sources (electric), . . . . .          |              | 632 44       |
| Appropriation for street lights, . . . . .   |              | 13,694 00    |
| Balance to profit and loss:                  |              |              |
| Gas, . . . . .                               | 21,947 65    |              |
| Electric, . . . . .                          | 63,982 50    |              |
|  | <hr/>        | <hr/>        |
|  | \$269,001 71 | \$269,001 71 |

## PROFIT AND LOSS ACCOUNT.

|  | Dr.          | Cr.          |
|--|--------------|--------------|
| Balance Dec. 31, 1919, . . . . .                     |              | \$39,411 27  |
| Balance of gas manufacturing account, . . . . .      |              | 21,947 65    |
| Balance of electric manufacturing account, . . . . . |              | 63,982 50    |
| Jobbing, . . . . .                                   |              | 3,391 61     |
| Other items of income, . . . . .                     |              | 547 13       |
| Interest paid, . . . . .                             | \$7,993 25   |              |
| Loss on sale of steam plant, . . . . .               | 12,000 00    |              |
| Depreciation, . . . . .                              | 16,195 42    |              |
| Bonds paid, . . . . .                                | 20,000 00    |              |
| Other items, . . . . .                               | 1,335 90     |              |
| Balance Dec. 31, 1920, . . . . .                     | 71,752 59    |              |
|  | <hr/>        | <hr/>        |
|  | \$129,280 16 | \$129,280 16 |

## APPENDIX E. — GAS COMPANIES STATISTICS.

TABLE 1.—*Financial Statistics — Year ended June 30, 1921.*

| COMPANY.                 | Capital Stock. | STOCKHOLDERS. |                            | Value at Par of Stock held in Massachusetts. | Value of Property assessed locally. | TAXES PAID. |             | DIVIDENDS.   |                |             |
|--------------------------|----------------|---------------|----------------------------|--|-------------------------------------|-------------|-------------|--------------|----------------|-------------|
|                          |                | Whole Number. | Resident in Massachusetts. |  |                                     | Amount.     | Per M sold. | Amount.      | Rate per Cent. | Per M sold. |
| Adams, .                 | \$162,000      | 3             | 2                          | \$161,900                                    | \$138,500                           | \$2,243 92  | \$0. 0526   | \$21,060 00  | 13             | 1—          |
| Amesbury, .              | 60,000         | 7             | 7                          | 60,000                                       | 94,500                              | 3,786 12    | .1795       | 2—           | —              | —           |
| Amherst, .               | 300,000        | 123           | 106                        | 285,900                                      | 341,500                             | 2,804 32    | .1570       | 18,000 00    | 6              | 1—          |
| Arlington, .             | 706,000        | 4             | 3                          | 705,800                                      | 856,276                             | 18,604 28   | .0692       | 46,900 00    | 3 9            | \$0.1744    |
| Athol, .                 | 757,000        | 8             | 8                          | 757,000                                      | 662,620                             | 5,025 95    | .2480       | 74,323 51    | 9. 82          | 1—          |
| Attleboro, .             | 116,000        | 50            | 48                         | 114,600                                      | 227,020                             | 7,610 79    | .0706       | 13,920 00    | 12             | .1291       |
| Beverly, .               | 825,000        | 134           | 125                        | 820,100                                      | 1,464,650                           | 14,802 32   | .1104       | 89,375 00    | 4 13           | 1—          |
| Blackstone, .            | 60,000         | 3             | 3                          | 60,000                                       | 55,000                              | 1,089 84    | .1467       | 4,800 00     | 8              | 1—          |
| Brockton, .              | 15,124,600     | 14            | 14                         | 15,124,600                                   | 24,632,000                          | 705,600 00  | .0843       | 1,038,722 00 | 7              | .1265       |
| Brockton, .              | 1,537,000      | 348           | 326                        | 1,488,800                                    | 1,672,032                           | 69,068 12   | .1343       | 2—           | —              | .1676       |
| Cambridge, .             | 1,680,000      | 867           | 748                        | 1,483,500                                    | 3,768,500                           | 176,919 26  | .1470       | 201,600 00   | 12             | 1—          |
| Cape and Vineyard, .     | 36,000         | 4             | 4                          | 36,000                                       | 6—                                  | 6—          | —           | 6,720 00     | 18. 67         | 1—          |
| Charlestown, .           | 7 658,800      | 487           | 426                        | 612,600                                      | 1,305,100                           | 34,176 03   | .0904       | 94,704 00    | 15             | 1—          |
| Citizens' (Nantucket), . | 60,000         | 39            | 39                         | 60,000                                       | 87,290                              | 1,005 91    | .1226       | 4,400 00     | 8              | 1—          |
| Citizens' (Quincy), .    | 918,000        | 8             | 8                          | 918,000                                      | 756,925                             | 31,600 00   | .1087       | 64,260 00    | 7              | .2210       |
| Clinton, .               | 9 183,000      | 3             | 2                          | 182,500                                      | 315,925                             | 4,220 10    | .1134       | 27,450 00    | 15             | 1—          |
| Dedham, .                | 7 155,950      | 134           | 134                        | 155,950                                      | 266,200                             | 8,847 36    | .0723       | 15,595 00    | 10             | .1274       |
| East Boston, .           | 10 575,000     | 8             | 8                          | 575,000                                      | 1,515,200                           | 48,600 00   | .0764       | 20,125 00    | 3. 5           | .0316       |
| Easthampton, .           | 180,000        | 152           | 146                        | 176,600                                      | 178,317                             | 2,561 83    | .1155       | 10,800 00    | 6              | 1—          |
| Fall River, .            | 1,127,000      | 551           | 513                        | 1,076,700                                    | 2,765,000                           | 87,770 33   | .1086       | 135,240 00   | 12             | .1674       |
| Fitchburg, .             | 7 1,234,300    | 721           | 679                        | 1,176,500                                    | 2,166,741                           | 30,592 34   | .1416       | 120,980 00   | 11 10          | 1—          |
| Gardner, .               | 140,000        | 125           | 108                        | 126,000                                      | 136,500                             | 4,668 26    | .1945       | 2—           | —              | —           |
| Gloucester, .            | 7 215,000      | 113           | 10                         | 213,900                                      | 391,300                             | 12,510 64   | .1209       | 19,350 00    | 9              | .1870       |

|                             | 7 | 13         | 97    | 49    | 71,800    | 201,500   | 5,727 06   | .0756 | 7,055 00   | 12 | .0932 |
|-----------------------------|---|------------|-------|-------|-----------|-----------|------------|-------|------------|----|-------|
| Greenfield,                 |   |            |       |       |           |           |            |       |            |    |       |
| Gregory, J. D. (Princeton), |   |            |       |       |           |           |            |       |            |    |       |
| Haverhill,                  | 7 | 585,000    | 428   | 410   | 567,700   | 1,069,515 | 34,578 08  | .0881 | 52,653 28  | 9  | .1341 |
| Ipswich,                    |   | 16,000     | 13    |       | 16,000    | 11,400    | 87,839 51  | .0951 | 180,467 00 | 7  |       |
| Lawrence,                   |   | 2,578,100  | 892   | 791   | 2,263,200 | 4,589,555 | 6,768 84   | .0880 | 9,450 00   | 7  | .1229 |
| Leominster,                 |   | 135,000    | 4     | 3     | 134,900   | 285,000   | 1,278 71   | .1116 | 2,400 00   | 6  | .2094 |
| Lexington,                  |   | 40,000     | 3     |       | 39,900    | 26,000    | 77,900 16  | .0978 | 123,180 00 | 12 | .1547 |
| Lowell,                     |   | 1,053,000  | 681   | 607   | 939,400   | 2,465,450 | 97,281 79  | .0983 | 325,000 00 | 20 |       |
| Lynn,                       |   | 1,625,000  | 187   | 164   | 1,594,900 | 6,648,325 | 115,991 61 | .0993 | 145,985 00 | 7  | .1250 |
| Malden,                     |   | 2,085,500  | 41    | 37    | 2,073,700 | 3,307,640 | 18,270 72  | .2167 | 21,600 00  | 8  | .2561 |
| Marlborough-Hudson,         |   | 270,000    | 5     | 5     | 270,000   | 507,305   | 2,857 85   | .1196 | 342,198 00 | 15 |       |
| Milford,                    |   | 72,300     | 7     | 6     | 72,200    | 115,500   | 59,440 57  | .0714 | 39,200 00  | 7  | .0432 |
| New Bedford,                |   | 2,862,000  | 1,132 | 1,033 | 2,702,300 | 8,793,132 | 60,815 00  | .0670 | 8,000 00   | 2  | .2247 |
| Newburyport,                |   | 855,000    | 301   | 288   | 827,000   | 880,400   | 7,446 52   | .0717 | 23,351 25  | 15 |       |
| Newton,                     |   | 560,000    | 8     | 8     | 560,000   | 1,911,019 | 3,817 07   | .0379 | 48,000 00  | 8  | .1558 |
| North Adams,                |   | 400,000    | 3     | 2     | 399,900   | 906,800   | 3,999 98   | .1393 | 53,584 00  | 8  | .1946 |
| Northampton,                |   | 10 155,675 | 5     | 3     | 155,600   | 241,400   | 24,563 18  | .2090 | 28,400 00  | 8  |       |
| North Attleborough,         |   | 68,100     | 44    | 36    | 47,100    | 123,360   | 974 22     | .0774 |            |    |       |
| Norwood,                    |   | 140,000    | 142   | 135   | 133,900   | 195,940   | 25,414 38  | .0825 |            |    |       |
| Old Colony,                 |   | 709,000    | 165   | 154   | 697,300   | 785,120   | 5,623 88   | .2077 |            |    |       |
| Oldis Co. (Ware),           |   |            |       |       |           | 29,000    | 41,009 86  | .1489 |            |    |       |
| Pittsfield,                 |   | 600,000    | 144   | 128   | 577,700   | 640,120   | 6 --       |       |            |    |       |
| Plymouth,                   |   | 148,500    | 129   | 121   | 143,400   | 227,400   |            |       |            |    |       |
| Salem,                      |   | 669,800    | 272   | 250   | 654,800   | 1,155,400 |            |       |            |    |       |
| Southeastern Mass. (Mar-    |   |            |       |       |           |           |            |       |            |    |       |
| ion),                       |   | 355,000    | 235   | 227   | 343,300   | 5 --      |            |       |            |    |       |

<sup>1</sup> Dividends paid in part from electric profits.<sup>2</sup> No dividend declared.<sup>3</sup> Six and one-half per cent on \$450,000; <sup>2</sup>/<sub>3</sub> per cent on \$706,000.<sup>4</sup> On \$687,500.<sup>5</sup> Included in assessed value of electric property.<sup>6</sup> Included in taxes of electric property.<sup>7</sup> Par value \$50.<sup>8</sup> Two per cent on \$40,000; 6 per cent on \$60,000.<sup>9</sup> Par value \$500.<sup>10</sup> No value \$25.<sup>11</sup> Two and one-half per cent each on \$1,191,350, \$1,202,050, \$1,211,500 and \$1,234,300.<sup>12</sup> Two and one-half per cent on \$83,000 common stock; 6 per cent on \$83,000 preferred.<sup>13</sup> Unincorporated.<sup>14</sup> Six per cent on \$1,000,000; 6 per cent on \$1,053,000.<sup>15</sup> Three per cent on \$2,820,600; 9 per cent on \$2,862,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

| COMPANY.                    | Capital Stock. | STOCKHOLDERS. |                            | Value at Par of Stock held in Massachusetts. | Value of Property assessed locally. | TAXES PAID.    |             | DIVIDENDS.     |                 |
|-----------------------------|----------------|---------------|----------------------------|--|-------------------------------------|----------------|-------------|----------------|-----------------|
|                             |                | Whole Number. | Resident in Massachusetts. |  |                                     | Amount.        | Per M sold. | Amount.        | Rate per Cent.  |
| Spencer, . . . . .          | \$37,500       | 4             | 3                          | \$37,400                                     | \$99,500                            | \$2,143 75     | \$0.0739    | \$2,925 00     | 3               |
| Springfield, . . . . .      | 2,527,100      | 905           | 593                        | 1,476,100                                    | 4,659,160                           | 152,935 50     | .1110       | 283,101 00     | <sup>2</sup> 12 |
| Suburban, . . . . .         | 834,500        | 13            | 12                         | 834,100                                      | 1,337,750                           | 20,344 09      | .0722       | 83,450 00      | 10              |
| Taunton, . . . . .          | 330,000        | 239           | 211                        | 298,150                                      | 471,750                             | 19,825 02      | .0645       | 33,000 00      | 10              |
| Webster, . . . . .          | 800,000        | 332           | 320                        | 787,300                                      | 716,921                             | 9,201 85       | .0846       | 56,000 00      | 8               |
| West Boston, . . . . .      | 279,600        | 140           | 137                        | 275,400                                      | 388,825                             | 10,567 89      | .0618       | 22,368 00      | 8               |
| Williamstown, . . . . .     | 40,000         | 3             | 2                          | 39,900                                       | 82,900                              | 1,152 60       | .0682       | 6,000 00       | 15              |
| Woburn, . . . . .           | 45,100         | 45            | 42                         | 43,600                                       | 82,000                              | 2,676 72       | .0988       | 1,804 00       | 4               |
| Worcester, . . . . .        | 285,000        | 3             | 2                          | 284,900                                      | 184,000                             | 5,334 53       | .2051       | 1,804 00       | <sup>4</sup> —  |
| Worcester County, . . . . . | 1,564,300      | 533           | 486                        | 1,441,900                                    | 4,126,300                           | 109,994 57     | .1053       | 8,934 00       | 5 —             |
|                             | \$49,762,725   | 10,961        | 9,747                      | \$47,236,700                                 | \$91,062,583                        | \$2,306,854 46 | —           | \$3,956,430 04 | —               |

<sup>1</sup> Dividends paid in part from electric profits.<sup>2</sup> Six per cent on \$2,221,500; 3 per cent on \$2,485,800; 3 per cent on \$2,507,900.<sup>3</sup> Par value \$50.<sup>4</sup> No dividend declared.<sup>5</sup> Two per cent on \$118,100 preferred stock; 4 per cent on \$164,300 preferred stock.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1921, and June 30, 1920, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1921, and the percentage of unaccounted for gas in both years: —

*Coal and Water Gas Companies.*

| COMPANY.                         | Gas made. Year ended June 30, 1921. | Gas made. Year ended June 30, 1920. | Gas bought. Year ended June 30, 1921. | Gas bought. Year ended June 30, 1920. | Gas sold by Meter. Year ended June 30, 1921. | Gas sold by Meter. Year ended June 30, 1920. | Gas sold for Public Lamps. Year ended June 30, 1921. | Gas sold for Public Lamps. Year ended June 30, 1920. | Gas used at Works and Offices. Year ended June 30, 1921. | Gas unaccounted for. Year ended June 30, 1921. | Percentage unaccounted for, 1921. | Percentage unaccounted for, 1920. |
|----------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|--|--|--|--|--|--|-----------------------------------|-----------------------------------|
|                                  | Feet.                               | Feet.                               | Feet.                                 | Feet.                                 | Feet.  | Feet.  | Feet.  | Feet.  | Feet.  | Feet.  | Percentage unaccounted for, 1921. | Percentage unaccounted for, 1920. |
| Adams, . . . . .                 | -                                   | -                                   | -                                     | 40,905,900                            | 42,677,300                                   | 38,457,900                                   | -  | -  | 50,000   | 3,000,000                                      | 6.56                              | 5.78                              |
| Amesbury, . . . . .              | 26,371,312                          | 26,348,125                          | 45,737,800                            | -                                     | 20,118,350                                   | 19,680,900                                   | -  | -  | -  | 5,209,262                                      | 20.00                             | 20.00                             |
| Amherst, . . . . .               | 21,121,740                          | 17,205,020                          | -                                     | -                                     | 17,857,100                                   | 15,673,400                                   | -  | -  | 47,000   | 3,227,640                                      | 13.22                             | 8.19                              |
| Arlington, . . . . .             | 288,010,500                         | 248,568,000                         | 79,500                                | 84,000                                | 226,311,800                                  | 206,381,700                                  | -  | -  | 936,400  | 18,137,500                                     | 6.29                              | 8.63                              |
| Athol, . . . . .                 | 22,094,920                          | 18,758,600                          | -                                     | -                                     | 20,262,000                                   | 17,827,400                                   | -  | -  | 45,900   | 1,808,020                                      | 8.17                              | 4.75                              |
| Attleboro, . . . . .             | -                                   | -                                   | 109,611,200                           | 121,646,100                           | 107,840,540                                  | 116,376,104                                  | -  | -  | 173,100  | 1,597,560                                      | 1.45                              | 4.20                              |
| Beverly, . . . . .               | 156,248,000                         | 150,403,600                         | -                                     | -                                     | 134,155,400                                  | 129,131,100                                  | -  | -  | 1,262,500  | 20,739,200                                     | 13.25                             | 13.25                             |
| Blackstone, . . . . .            | -                                   | -                                   | 7,407,200                             | 6,677,400                             | 7,428,400                                    | 6,670,700                                    | -  | -  | 38,800   | -  | -                                 | -                                 |
| Boston, . . . . .                | 6,236,568,000                       | 6,113,962,000                       | 2,330,474,000                         | 2,523,304,000                         | 6,209,855,200                                | 6,255,008,053                                | 140,627,539  | 140,040,600  | 14,512,686   | 181,965,301                                    | 2.12                              | 2.96                              |
| Brookton, . . . . .              | 567,357,000                         | 553,761,000                         | -                                     | -                                     | 479,442,600                                  | 471,491,100                                  | -  | -  | 8,242,800  | 44,815,200                                     | 7.87                              | 8.72                              |
| Cambridge, . . . . .             | 1,261,440,000                       | 1,265,413,000                       | 278,700                               | 153,900                               | 1,198,839,705                                | 1,211,708,426                                | 4,137,699  | 4,150,406  | 5,599,100  | 53,448,396                                     | 4.22                              | 3.28                              |
| Cape and Vineyard, . . . . .     | 552,100                             | 1,687,100                           | -                                     | -                                     | 420,760                                      | 1,407,340                                    | -  | -  | 8,700  | 133,040  | 23.65                             | 16.17                             |
| Charlestown, . . . . .           | 432,506,000                         | 421,447,963                         | 19,170,000                            | 1,261,000                             | 371,785,500                                  | 369,524,500                                  | 6,228,009  | 6,292,737  | 3,525,800  | 69,371,691                                     | 15.34                             | 10.80                             |
| Citizens' (Nantucket), . . . . . | 10,950,100                          | 9,287,720                           | -                                     | -                                     | 9,839,900                                    | 8,136,950                                    | 48,000   | 46,000   | 50,000   | 1,002,200                                      | 9.14                              | 10.96                             |
| Citizens' (Quincy), . . . . .    | -                                   | -                                   | 297,707,784                           | 268,466,473                           | 287,676,032                                  | 262,228,358                                  | 3,090,126  | 4,240,694  | 205,800  | 6,537,856                                      | 2.19                              | 6.66                              |
| Clinton, . . . . .               | 40,536,000                          | 36,353,000                          | -                                     | -                                     | 37,204,400                                   | 34,078,200                                   | -  | -  | 274,300  | 3,004,300                                      | 7.55                              | 5.89                              |
| Dedham, . . . . .                | -                                   | -                                   | 135,819,400                           | 130,078,500                           | 122,429,200                                  | 115,586,100                                  | -  | -  | 706,300  | 12,697,400                                     | 9.34                              | 10.74                             |

<sup>1</sup> For four months.

## Coal and Water Gas Companies — Concluded.

| COMPANY.                      | Gas made, Year ended June 30, 1921. | Gas made, Year ended June 30, 1920. | Gas bought, Year ended June 30, 1921. | Gas bought, Year ended June 30, 1920. | Gas sold by Meter, Year ended June 30, 1921. | Gas sold by Meter, Year ended June 30, 1920. | Gas sold for Public Lamps, Year ended June 30, 1921. | Gas sold for Public Lamps, Year ended June 30, 1920. | Gas used at Works and Offices, Year ended June 30, 1921. | Gas unaccounted for, Year ended June 30, 1921. | Percentage unaccounted for, 1921. | Percentage unaccounted for, 1920. |
|-------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|--|--|--|--|--|--|-----------------------------------|-----------------------------------|
|                               | Feet.                               | Feet.                               | Feet.                                 | Feet.                                 | Feet.  | Feet.  | Feet.  | Feet.  | Feet.  | Feet.  |                                   |                                   |
| East Boston, . . . . .        | —                                   | —                                   | 642,137,000                           | 634,763,000                           | 623,094,615                                  | 626,958,106                                  | 12,943,293   | 13,193,883   | 1,420,100  | 4,503,792                                      | .70                               | 2.03                              |
| Easthampton, . . . . .        | 25,879,890                          | 26,522,080                          | —                                     | —                                     | 22,188,000                                   | 22,219,000                                   | —  | —  | 103,100  | 3,592,264                                      | 13.81                             | 15.68                             |
| Fall River, . . . . .         | 891,423,300                         | 827,668,000                         | —                                     | —                                     | 797,108,900                                  | 755,050,100                                  | 4,965,227  | 5,218,283  | 3,568,000  | 49,922,873                                     | 5.78                              | 6.99                              |
| Fitchburg, . . . . .          | 238,927,000                         | 230,594,000                         | —                                     | —                                     | 216,096,000                                  | 210,268,000                                  | —  | —  | 248,000  | 21,883,000                                     | 9.14                              | 8.77                              |
| Framingham, . . . . .         | —                                   | —                                   | —                                     | 23,053,500 <sup>1</sup>               | —  | 26,309,900 <sup>1</sup>                      | —  | —  | —  | —  | —                                 | 5.88                              |
| Gardner, . . . . .            | 26,592,900                          | 20,331,500                          | —                                     | —                                     | 24,002,500                                   | 17,572,100                                   | —  | —  | 573,200  | 2,017,200                                      | 7.57                              | 11.05                             |
| Gloucester, . . . . .         | 107,855,100                         | 106,749,900                         | —                                     | —                                     | 102,276,300                                  | 100,181,100                                  | 1,212,100  | 1,190,200  | 698,900  | 3,636,500                                      | 3.37                              | 4.36                              |
| Greenfield, . . . . .         | 82,825,000                          | 78,298,000                          | —                                     | —                                     | 75,742,500                                   | 72,455,700                                   | —  | —  | 1,272,900  | 5,812,100                                      | 7.01                              | 5.09                              |
| Haverhill, . . . . .          | 422,539,000                         | 449,625,000                         | —                                     | —                                     | 387,513,600                                  | 407,884,700                                  | 5,126,700  | 5,126,700  | 3,333,900  | 26,510,400                                     | 6.25                              | 7.61                              |
| Ipswich, . . . . .            | 3,547,500                           | 3,254,200                           | —                                     | —                                     | 3,499,500                                    | 3,206,200                                    | —  | —  | 30,000   | 18,000   | .51                               | .55                               |
| Lawrence, . . . . .           | 749,017,200                         | 715,904,900                         | —                                     | —                                     | 647,870,928                                  | 641,142,528                                  | 277,352  | 314,152  | 1,666,900  | 99,167,132                                     | 13.21                             | 10.16                             |
| Leominster, . . . . .         | 82,012,200                          | 78,683,100                          | —                                     | —                                     | 76,913,000                                   | 71,177,100                                   | —  | —  | 269,200  | 4,842,600                                      | 5.90                              | 9.44                              |
| Lexington, . . . . .          | —                                   | —                                   | 12,391,100                            | 10,487,800                            | 11,461,200                                   | 9,591,700                                    | —  | —  | —  | 929,900  | 7.51                              | 7.49                              |
| Lowell, . . . . .             | 804,888,000                         | 822,227,000                         | —                                     | —                                     | 778,070,600                                  | 790,461,700                                  | 18,398,500   | 18,439,800   | 3,412,200  | 4,963,700                                      | .61                               | 1.19                              |
| Lynn, . . . . .               | 1,078,219,692                       | 1,091,850,611                       | —                                     | —                                     | 988,384,322 <sup>2</sup>                     | 997,988,896 <sup>3</sup>                     | 881,990  | 897,245  | 2,203,800  | 85,011,077                                     | 7.85                              | 8.01                              |
| Malden, . . . . .             | 1,267,479,000                       | 1,170,362,000                       | 370,000                               | 406,000                               | 866,171,464                                  | 838,496,780                                  | —  | —  | 2,620,200  | 97,200,936                                     | 7.65                              | 3.30                              |
| Marlborough-Hudson, . . . . . | —                                   | —                                   | 88,639,371                            | 83,993,563                            | 84,332,700                                   | 80,305,400                                   | —  | —  | 317,900  | 3,988,771                                      | 4.49                              | 4.02                              |
| Milford, . . . . .            | 25,041,000                          | 22,996,200                          | —                                     | —                                     | 23,898,000                                   | 21,312,000                                   | —  | —  | 33,200   | 1,104,800                                      | 4.40                              | 7.17                              |
| Natick, . . . . .             | —                                   | —                                   | —                                     | 12,288,000 <sup>1</sup>               | —  | 11,457,737 <sup>1</sup>                      | —  | —  | —  | —  | —                                 | 5.45                              |
| New Bedford, . . . . .        | 887,173,900                         | 837,027,000                         | —                                     | —                                     | 816,920,100                                  | 785,797,700                                  | 16,174,318   | 19,508,245   | 173,200  | 53,394,182                                     | 6.00                              | 7.10                              |
| Newburyport, . . . . .        | 52,498,700                          | 54,819,902                          | —                                     | —                                     | 44,300,000                                   | 45,774,401                                   | —  | —  | —  | 8,171,700                                      | 15.52                             | 16.16                             |
| Newton, . . . . .             | —                                   | —                                   | 925,169,100                           | 911,817,400                           | 900,459,900                                  | 878,511,300                                  | 7,631,200  | 9,175,900  | 1,696,300  | 15,271,200                                     | 1.65                              | 2.45                              |
| North Adams, . . . . .        | 188,558,100                         | 168,276,900                         | —                                     | —                                     | 106,625,500                                  | 101,234,400                                  | —  | —  | 377,000  | 17,484,000                                     | 9.26                              | 4.69                              |



|                           |                |                |               |               |                          |                |             |             |               |       |
|---------------------------|----------------|----------------|---------------|---------------|--------------------------|----------------|-------------|-------------|---------------|-------|
| Northampton, . . .        | 112,735,300    | 112,735,700    | —             | 103,913,500   | 103,621,800              | —              | 578,700     | 8,229,700   | 7.29          | 7.32  |
| North Attleborough, . . . | 58,062,900     | 56,474,800     | —             | 48,298,785    | 53,750,776               | —              | 203,800     | 9,497,815   | 16.34         | 4.10  |
| Norwood, . . .            | —              | 540,900        | 33,122,050    | 27,315,900    | 25,353,000               | —              | 260,100     | 4,149,850   | 12.51         | 7.50  |
| Old Colony, . . .         | 130,344,000    | 123,830,000    | —             | —             | 110,328,300              | —              | 1,447,000   | 11,323,200  | 8.65          | 9.59  |
| Otis Co. (Ware), . . .    | 20,213,319     | 20,316,266     | —             | —             | 12,585,300 <sup>4</sup>  | —              | 327,200     | 2,894,085   | 14.25         | 8.64  |
| Pittsfield, . . .         | 317,250,000    | 313,952,600    | —             | —             | 308,008,300              | —              | 1,986,400   | 7,131,300   | 2.24          | 5.20  |
| Plymouth, . . .           | 32,112,000     | 28,080,600     | —             | —             | 27,082,600               | —              | 245,000     | 4,782,200   | 14.85         | 15.02 |
| Salem, . . .              | 300,430,000    | 312,397,000    | 502,500       | 430,400       | 275,344,250              | —              | 829,400     | 24,690,550  | 8.19          | 10.32 |
| Spencer, . . .            | 30,010,400     | 28,537,100     | —             | —             | 9,206,300 <sup>6</sup>   | —              | 203,000     | 1,422,800   | 4.64          | 2.38  |
| Springfield, . . .        | 1,478,395,000  | 1,414,921,000  | —             | —             | 1,318,793,000            | —              | 11,928,000  | 89,189,000  | 6.02          | 3.46  |
| Suburban, . . .           | —              | —              | 298,087,500   | 290,308,900   | 281,830,706 <sup>7</sup> | —              | 129,700     | 16,107,094  | 5.40          | 2.29  |
| Taunton, . . .            | 328,273,100    | 353,648,000    | —             | —             | 197,766,700              | —              | 2,282,700   | 18,726,400  | 4.29          | 7.90  |
| Webster, . . .            | 117,420,700    | 112,423,760    | —             | —             | 108,722,900              | —              | 236,000     | 8,461,200   | 7.20          | 7.12  |
| West Boston, . . .        | 182,427,000    | 169,099,000    | —             | —             | 82,494,200               | —              | 1,147,900   | 10,145,530  | 5.55          | 5.03  |
| Williamstown, . . .       | —              | —              | 18,321,800    | 17,814,500    | 16,906,700               | —              | 41,000      | 1,374,100   | 7.50          | 7.50  |
| Woburn, . . .             | —              | 19,591,500     | 29,270,100    | 7,974,600     | 27,093,400               | —              | 139,900     | 2,036,800   | 6.93          | 6.48  |
| Worcester County, . . .   | 15,031,200     | 14,141,300     | 19,797,800    | 18,206,600    | 26,012,500               | —              | 28,400      | 7,958,660   | 22.83         | 20.95 |
| Worcester, . . .          | 1,065,474,000  | 1,098,356,000  | —             | —             | 1,035,758,100            | —              | 8,858,800   | 19,795,800  | 1.85          | 4.51  |
|                           | 20,156,961,573 | 19,777,451,487 | 5,014,153,905 | 5,156,437,436 | 20,917,136,010           | 20,734,999,341 | 230,658,153 | 235,937,555 | 1,184,208,017 | —     |

## Acetylene-gas Companies.

|                                     |                     |         |   |   |                     |        |   |                     |   |       |
|-------------------------------------|---------------------|---------|---|---|---------------------|--------|---|---------------------|---|-------|
| Gregory, J. D. (Princeton), . . .   | 17,634              | 15,477  | — | — | 17,634              | 15,477 | — | —                   | — | —     |
| South-eastern Mass. (Marion), . . . | 41,800 <sup>9</sup> | 111,720 | — | — | 17,618 <sup>9</sup> | 46,167 | — | 24,817 <sup>9</sup> | — | 57.83 |
|                                     | 59,434              | 127,197 | — | — | 35,252              | 61,644 | — | 24,817              | — | —     |

<sup>1</sup> For six months.<sup>2</sup> Includes 31,325 feet sold by contract, estimated.<sup>3</sup> Includes 44,196 feet sold by contract, estimated.<sup>4</sup> Not including 4,436,200 feet used in mills of company.<sup>5</sup> Not including 5,768,800 feet used in mills of company.<sup>6</sup> Includes 8,400 feet sold by contract, estimated.<sup>7</sup> Includes 585,656 feet sold by contract, estimated.<sup>8</sup> Includes 741,996 feet sold by contract, estimated.<sup>9</sup> For four months.

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ended June 30, 1920 and 1921.

| SOLD BY —                                    | SOLD TO —   | Number of Feet,<br>1920. | Number of Feet,<br>1921. | Amount paid,<br>1921.   |
|--|---|--------------------------|--------------------------|-------------------------|
| Amesbury, . . . . .                          | Hampton, N. H., . . . . .                           | 1,132,600                | 978,700                  | \$2,691 43              |
| Arlington, . . . . .                         | Lexington, . . . . .                                | 10,487,800               | 12,391,100               | 14,850 61               |
| Blackstone Valley, . . . . .                 | Newton, . . . . .                                   | 778,900                  | 986,100                  | 1,183 32                |
|  | Woburn, . . . . .                                   | 7,974,600                | 29,270,100               | 34,868 49               |
|  | Blackstone, . . . . .                               | 6,677,400                | 7,467,200                | 7,292 90                |
|  | Charlestown, . . . . .                              | 1,261,000                | 19,170,000               | 19,171 89               |
|  | Citizens' (Quincy), . . . . .                       | 268,466,473              | 297,707,784              | 275,363 65 <sup>1</sup> |
| Boston, . . . . .                            | Dedham, . . . . .                                   | 130,078,500              | 135,819,400              | 102,058 18 <sup>2</sup> |
|  | East Boston, . . . . .                              | 654,763,000              | 642,137,000              | 564,448 80              |
|  | Everett, . . . . .                                  | 3,120,000                | 1,809,000                | 1,964 72                |
|  | Newton, . . . . .                                   | 911,038,500              | 924,183,000              | 815,871 37              |
|  | Norwood, . . . . .                                  | 27,313,500               | 34,822,400               | 42,738 77               |
| Brockton, . . . . .                          | Malden, . . . . .                                   | 300,800                  | 230,800                  | 354 21                  |
| Cambridge, . . . . .                         | Malden, . . . . .                                   | 105,200                  | 139,200                  | 184 99                  |
| East Boston, . . . . .                       | Tiverton, R. I., . . . . .                          | 5,406,900                | 5,946,900                | 5,771 18                |
| Fall River, . . . . .                        | Salem, . . . . .                                    | 430,400                  | 502,500                  | 603 00                  |
| Lynn, . . . . .                              | Cambridge, . . . . .                                | 153,900                  | 278,700                  | 423 84                  |
|  | Suburban, . . . . .                                 | 290,308,900              | 298,087,500              | 300,791 47              |
| Malden, . . . . .                            | Wakefield, Town of, . . . . .                       | —                        | 3,422,200                | 5,133 30                |
| N. E. Fuel and Transportation Co., . . . . . | Boston, . . . . .                                   | 2,523,304,000            | 2,330,474,000            | 1,160,982 08            |
| Newton, . . . . .                            | Arlington, . . . . .                                | 84,000                   | 79,500                   | 93 60                   |
| North Adams, . . . . .                       | Adams, . . . . .                                    | 40,905,900               | 45,737,800               | 54,885 36               |
| Spencer, . . . . .                           | Williamstown, . . . . .                             | 17,814,500               | 18,321,800               | 21,986 16               |
| Springfield, . . . . .                       | Worcester County, . . . . .                         | 18,206,600               | 19,797,800               | 26,727 00               |
| Taunton, . . . . .                           | Northern Connecticut Light and Power Co., . . . . . | 55,980,000               | 58,559,000               | 51,087 53               |
|  | Attleboro, . . . . .                                | 121,646,100              | 109,611,200              | 106,872 84              |
|  | Frammingham, . . . . .                              | 28,053,500 <sup>3</sup>  | —                        | —                       |
|  | Marlborough, . . . . .                              | 83,993,563               | —                        | —                       |
| West Boston, . . . . .                       | Natick, . . . . .                                   | 12,288,000 <sup>3</sup>  | 88,639,370               | 70,911 49               |
|  |   | 5,222,074,036            | 5,086,570,054            | \$3,689,312 18          |

<sup>1</sup> Includes \$5,458.60 for pumping gas.<sup>2</sup> Includes \$1,200 for pumping gas.<sup>3</sup> For six months.

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1921, and the greatest and the least day's output during the year ended with that date, for each of the companies:—

| COMPANY.                              | Daily Capacity of Works. | Greatest Output. | Date.    | Least Output.  | Date.    |
|---------------------------------------|--------------------------|------------------|----------|----------------|----------|
|                                       | Feet.                    | Feet.            |          | Feet.          |          |
| Adams, . . . . .                      | — <sup>1</sup>           | — <sup>2</sup>   | —        | — <sup>2</sup> | —        |
| Amesbury, . . . . .                   | 200,000                  | 225,000          | Sept. 5  | 26,000         | Apr. 17  |
| Amherst, . . . . .                    | 150,000                  | 91,960           | Nov. 16  | 30,340         | Nov. 10  |
| Arlington, . . . . .                  | 3,050,000                | 1,051,600        | Sept. 27 | 627,400        | Feb. 4   |
| Athol, . . . . .                      | 144,000                  | 88,260           | May 23   | 24,300         | Nov. 21  |
| Attleboro, . . . . .                  | — <sup>1</sup>           | 424,000          | Oct. 1   | 170,000        | Mar. 20  |
| Beverly, . . . . .                    | 775,000                  | 648,600          | Sept. 13 | 308,200        | Feb. 21  |
| Blackstone, . . . . .                 | — <sup>1</sup>           | — <sup>2</sup>   | —        | — <sup>2</sup> | —        |
| Boston, . . . . .                     | 42,300,000               | 24,220,000       | Jan. 25  | 11,399,000     | Aug. 8   |
| Brockton, . . . . .                   | 2,900,000                | 1,996,000        | July 14  | 1,129,000      | May 30   |
| Cambridge, . . . . .                  | 9,000,000                | 4,992,000        | Oct. 29  | 2,566,000      | Aug. 7   |
| Cape and Vineyard, . . . . .          | 150,000 <sup>3</sup>     | 30,000           | Aug. 21  | 8,000          | Sept. 27 |
| Charlestown, . . . . .                | 2,100,000                | 1,600,000        | Dec. 24  | 947,000        | Apr. 24  |
| Citizens' (Nantucket), . . . . .      | 80,000                   | 70,110           | Aug. 28  | 12,370         | May 18   |
| Citizens' (Quincy), . . . . .         | — <sup>1</sup>           | 1,071,000        | Aug. 25  | 624,000        | Feb. 22  |
| Clinton, . . . . .                    | 285,000                  | 157,000          | Oct. 1   | 71,000         | Mar. 20  |
| Dedham, . . . . .                     | — <sup>1</sup>           | 473,300          | Sept. 28 | 221,300        | Sept. 14 |
| East Boston, . . . . .                | 1,200,000 <sup>1</sup>   | 2,302,000        | Dec. 24  | 1,227,000      | May 8    |
| Easthampton, . . . . .                | 100,000                  | 103,138          | Aug. 31  | 50,260         | Apr. 8   |
| Fall River, . . . . .                 | 5,050,000                | 3,168,100        | Sept. 11 | 1,905,700      | Apr. 18  |
| Fitchburg, . . . . .                  | 2,400,000                | 859,000          | Oct. 19  | 447,000        | Mar. 20  |
| Gardner, . . . . .                    | 125,000                  | 106,400          | June 1   | 47,100         | Apr. 24  |
| Gloucester, . . . . .                 | 725,000                  | 460,100          | Aug. 24  | 188,700        | Mar. 20  |
| Greenfield, . . . . .                 | 733,000                  | 351,500          | Sept. 1  | 122,500        | Dec. 26  |
| Gregory, J. D. (Princeton), . . . . . | 500 <sup>4</sup>         | — <sup>2</sup>   | —        | — <sup>2</sup> | —        |
| Haverhill, . . . . .                  | 2,000,000                | 1,407,000        | Jan. 19  | 868,000        | July 5   |
| Ipswich, . . . . .                    | 576,000                  | 10,000           | Dec. 24  | 5,000          | July 3   |
| Lawrence, . . . . .                   | 7,008,000                | 2,681,211        | Dec. 24  | 1,659,613      | Feb. 22  |
| Leominster, . . . . .                 | 1,800,000                | 314,000          | Aug. 7   | 158,300        | Mar. 20  |
| Lexington, . . . . .                  | 5,700,000 <sup>1</sup>   | — <sup>2</sup>   | —        | — <sup>2</sup> | —        |
| Lowell, . . . . .                     | 5,700,000                | 2,808,000        | Dec. 24  | 1,612,000      | Apr. 24  |
| Lynn, . . . . .                       | 8,300,000                | 4,144,006        | Jan. 17  | 2,164,952      | Mar. 19  |
| Malden, . . . . .                     | 8,250,000                | 4,666,000        | Oct. 1   | 2,633,000      | May 14   |
| Marlborough-Hudson, . . . . .         | 200,000 <sup>1</sup>     | 368,000          | Aug. 6   | 148,000        | Mar. 10  |
| Milford, . . . . .                    | 210,000                  | 96,000           | June 10  | 45,000         | Apr. 24  |
| New Bedford, . . . . .                | 7,400,000                | 3,366,300        | Dec. 25  | 1,754,000      | Aug. 1   |
| Newburyport, . . . . .                | 200,000                  | 192,580          | Sept. 12 | 96,634         | May 15   |
| Newton, . . . . .                     | 1,600,000 <sup>1</sup>   | 3,103,000        | Dec. 24  | 1,788,000      | July 8   |
| North Adams, . . . . .                | 1,825,000                | 734,000          | July 31  | 324,000        | Jan. 2   |

<sup>1</sup> All gas purchased.<sup>3</sup> Discontinued the manufacture of gas in October, 1920.<sup>2</sup> No record.<sup>4</sup> Lights.

TABLE 4 — *Concluded.*

| COMPANY.                              | Daily<br>Capacity of<br>Works. | Greatest<br>Output. | Date.    | Least<br>Output. | Date.   |
|---------------------------------------|--------------------------------|---------------------|----------|------------------|---------|
|                                       | Feet.                          | Feet.               |          | Feet.            |         |
| Northampton, . . .                    | 1,950,000                      | 385,050             | Oct. 1   | 217,000          | Apr. 4  |
| North Attleborough, . .               | 275,000                        | 221,300             | Sept. 17 | 95,300           | Apr. 24 |
| Norwood, . . .                        | 200,000 <sup>1</sup>           | 147,000             | June 25  | 40,000           | Jan. 1  |
| Old Colony, . . .                     | 1,400,000                      | 516,000             | Aug. 9   | 216,000          | Jan. 11 |
| Otis Co. (Ware), . . .                | 150,000                        | 71,523              | Jan. 1   | 36,036           | May 9   |
| Pittsfield, . . .                     | 1,750,000                      | 1,175,100           | Oct. 11  | 542,000          | Feb. 22 |
| Plymouth, . . .                       | 175,000                        | 127,000             | Sept. 13 | 66,700           | Jan. 23 |
| Salem, . . .                          | 2,500,000                      | 1,098,000           | Sept. 24 | 633,000          | May 30  |
| Southeastern Mass.<br>(Marion), . . . | — <sup>2</sup>                 | —                   | —        | —                | —       |
| Spencer, . . .                        | 150,000                        | 140,000             | Aug. 11  | 51,900           | Mar. 12 |
| Springfield, . . .                    | 10,600,000                     | 5,083,000           | Sept. 28 | 3,167,000        | Aug. 8  |
| Suburban, . . .                       | — <sup>1</sup>                 | 1,231,606           | July 11  | 552,063          | Mar. 19 |
| Taunton, . . .                        | 3,000,000                      | 1,207,000           | Oct. 1   | 625,000          | Mar. 20 |
| Webster, . . .                        | 1,110,000                      | 479,000             | Aug. 31  | 205,000          | Jan. 2  |
| West Boston, . . .                    | 1,550,000                      | 883,000             | Aug. 28  | 319,000          | Mar. 20 |
| Williamstown, . . .                   | — <sup>1</sup>                 | — <sup>3</sup>      | —        | — <sup>3</sup>   | —       |
| Woburn, . . .                         | 110,000 <sup>1</sup>           | — <sup>3</sup>      | —        | — <sup>3</sup>   | —       |
| Worcester County, . . .               | 150,000                        | — <sup>3</sup>      | —        | — <sup>3</sup>   | —       |
| Worcester, . . .                      | 15,200,000                     | 3,778,000           | Oct. 28  | 2,045,000        | Nov. 7  |

<sup>1</sup> All gas purchased.<sup>2</sup> Discontinued the manufacture of gas in November, 1920.<sup>3</sup> No record.

TABLE 5.

The following table shows the total quantity of gas sold during the year ended June 30, 1921, the percentage of increase in sales over the previous year; the capital stock, bonds and notes per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ended June 30, 1921, and the average price the year previous:—

*Coal and Water Gas Companies.*

| COMPANY.                         | Total Sales<br>of Gas.      | Increase<br>over<br>1919-20. | Capital<br>per M sold,<br>including<br>Bonds<br>and Notes. | Average<br>Price<br>received<br>per M sold,<br>1920-21. | Average<br>Price<br>received<br>per M sold,<br>1919-20. |
|----------------------------------|-----------------------------|------------------------------|--|---|---|
|                                  | Feet.                       | Per Cent.                    |  |   |   |
| Adams, . . . . .                 | 42,677,300                  | 10.97                        | —  | \$1.601   | \$1.257   |
| Amesbury, . . . . .              | 21,097,050 <sup>1</sup>     | 1.36                         | \$7 20   | 2.911   | 2.953   |
| Amherst, . . . . .               | 17,857,100                  | 13.94                        | —  | 2.265   | 1.960   |
| Arlington, . . . . .             | 268,959,200 <sup>2</sup>    | 18.89                        | 3.22   | 1.593   | 1.223   |
| Athol, . . . . .                 | 20,262,000                  | 13.66                        | —  | 1.928   | 1.921   |
| Attleboro, . . . . .             | 107,840,540                 | 7.33*                        | 1 08   | 1.494   | 1.274   |
| Beverly, . . . . .               | 134,155,400                 | 3.89                         | —  | 1.733   | 1.438   |
| Blackstone, . . . . .            | 7,428,400                   | 11.36                        | —  | 1.682   | 1.621   |
| Boston, . . . . .                | 8,371,309,003 <sup>3</sup>  | .09                          | 2 43   | 1.205   | .907  |
| Brockton, . . . . .              | 514,265,000 <sup>4</sup>    | 3.10                         | 4 33   | 1.843   | 1.516   |
| Cambridge, . . . . .             | 1,203,208,204 <sup>5</sup>  | 1.07*                        | 1 75   | 1.538   | 1.108   |
| Cape and Vineyard, . . . . .     | 420,760 <sup>6</sup>        | 70.10*                       | —  | —   | 2.985   |
| Charlestown, . . . . .           | 378,013,509                 | .58                          | —  | 1.350   | 1.070   |
| Citizens' (Nantucket), . . . . . | 9,887,900                   | 8.62                         | —  | 2.718   | 2.208   |
| Citizens' (Quincy), . . . . .    | 290,766,128                 | 9.12                         | 3 23   | 1.563   | 1.310   |
| Clinton, . . . . .               | 37,204,400                  | 9.17                         | —  | 1.909   | 1.543   |
| Dedham, . . . . .                | 122,429,200                 | 5.92                         | 2 31   | 1.455   | 1.222   |
| East Boston, . . . . .           | 636,177,108 <sup>7</sup>    | .64*                         | 1 55   | 1.284   | 1.002   |
| Easthampton, . . . . .           | 22,188,000                  | .14*                         | —  | 2.410   | 1.924   |
| Fall River, . . . . .            | 808,021,027 <sup>8</sup>    | 5.53                         | 1 42   | 1.190   | 1.056   |
| Fitchburg, . . . . .             | 216,096,000                 | 2.77                         | —  | 1.681   | 1.290   |
| Gardner, . . . . .               | 24,002,500                  | 36.59                        | 13 85  | 2.264   | 2.351   |
| Gloucester, . . . . .            | 103,488,400                 | 2.09                         | 3 17   | 1.663   | 1.349   |
| Greenfield, . . . . .            | 75,742,500                  | 4.54                         | 6 41   | 1.895   | 1.647   |
| Haverhill, . . . . .             | 392,697,600                 | 4.92*                        | 1 85   | 1.189   | 1.021   |
| Ipswich, . . . . .               | 3,499,500                   | 9.15                         | 8 87   | 2.714   | 2.008   |
| Lawrence, . . . . .              | 648,148,280                 | 1.04                         | —  | 1.560   | 1.240   |
| Leominster, . . . . .            | 76,913,000                  | 8.06                         | 4 27   | 1.819   | 1.436   |
| Lexington, . . . . .             | 11,461,200                  | 19.49                        | 3 49   | 2.006   | 1.683   |
| Lowell, . . . . .                | 796,469,100                 | 1.54*                        | 2 14   | 1.633   | 1.270   |
| Lynn, . . . . .                  | 989,768,815 <sup>9</sup>    | .95*                         | —  | 1.420   | 1.129   |
| Malden, . . . . .                | 1,167,959,864 <sup>10</sup> | 34.55                        | 2 98   | 1.373   | 1.110   |
| Marlborough-Hudson, . . . . .    | 84,332,700                  | 5.02                         | 6 08   | 1.803   | 1.566   |
| Milford, . . . . .               | 23,898,000                  | 12.13                        | 5 64   | 2.051   | 2.055   |
| New Bedford, . . . . .           | 833,094,418                 | 3.45                         | —  | 1.404   | 1.139   |
| Newburyport, . . . . .           | 44,300,000                  | 3.60*                        | —  | 2.369   | 1.824   |

\* Decrease.

<sup>1</sup> Includes 978,700 feet sold to other companies.<sup>2</sup> Includes 42,647,300 feet sold to other companies.<sup>3</sup> Includes 2,020,826,184 feet sold to other companies.<sup>4</sup> Includes 34,822,400 feet sold to other companies.<sup>5</sup> Includes 230,800 feet sold to other companies.<sup>6</sup> For four months.<sup>7</sup> Includes 139,200 feet sold to other companies.<sup>8</sup> Includes 5,946,900 feet sold to other companies.<sup>9</sup> Includes 502,500 feet sold to other companies.<sup>10</sup> Includes 301,788,400 feet sold to other companies.

*Coal and Water Gas Companies — Concluded.*

| COMPANY.                      | Total Sales<br>of Gas.     | Increase<br>over<br>1919-20. | Capital<br>per M sold,<br>including<br>Bonds<br>and Notes. | Average<br>Price<br>received<br>per M sold,<br>1920-21. | Average<br>Price<br>received<br>per M sold,<br>1919-20. |
|-------------------------------|----------------------------|------------------------------|--|---|---|
|                               | Feet.                      | Per Cent.                    |  |   |   |
| Newton, . . . . .             | 908,170,600 <sup>1</sup>   | 2.30                         | \$1 29   | \$1.298   | \$1.018   |
| North Adams, . . . . .        | 170,685,100 <sup>2</sup>   | 6.71                         | —  | 1.437   | 1.095   |
| Northampton, . . . . .        | 103,913,500                | .28                          | 2 46   | 1.758   | 1.246   |
| North Attleborough, . . . . . | 48,298,785                 | 10.14*                       | 1 51   | 1.643   | 1.363   |
| Norwood, . . . . .            | 28,712,100                 | 13.25                        | 9 44   | 2.637   | 2.406   |
| Old Colony, . . . . .         | 117,512,700                | 6.51                         | 11 58  | 2.263   | 1.805   |
| Otis Co. (Ware), . . . . .    | 12,585,300                 | .73                          | —  | 2.226   | 1.864   |
| Pittsfield, . . . . .         | 308,008,300                | 4.12                         | 3 40   | 1.710   | 1.341   |
| Plymouth, . . . . .           | 27,082,600                 | 15.56                        | 12 52  | 2.686   | 2.681   |
| Salem, . . . . .              | 275,344,250                | 1.47*                        | 3 83   | 1.735   | 1.344   |
| Spencer, . . . . .            | 29,004,100 <sup>3</sup>    | 4.88                         | —  | 1.868   | 1.478   |
| Springfield, . . . . .        | 1,377,352,000 <sup>4</sup> | 1.84                         | 2 43   | 1.401   | 1.099   |
| Suburban, . . . . .           | 281,850,706                | .59*                         | —  | 1.497   | 1.201   |
| Taunton, . . . . .            | 307,377,900 <sup>5</sup>   | 4.99*                        | 1 98   | 1.341   | 1.121   |
| Webster, . . . . .            | 108,722,900                | 4.44                         | —  | 1.629   | 1.396   |
| West Boston, . . . . .        | 171,133,570 <sup>6</sup>   | 7.22                         | 2 75   | 1.282   | .949  |
| Williamstown, . . . . .       | 16,906,700                 | 3.23                         | —  | 1.610   | 1.245   |
| Woburn, . . . . .             | 27,093,400                 | 5.65                         | 2 68   | 2.101   | 1.860   |
| Worcester County, . . . . .   | 26,012,500                 | 5.48                         | 11 79  | 2.936   | 2.481   |
| Worcester, . . . . .          | 1,044,616,900              | .15*                         | 4 09   | 1.580   | 1.278   |
|                               | 23,896,423,017             | —                            | —  | —   | —   |

*Acetylene-gas Companies.*

|                         |                     |        |   |         |         |
|-------------------------|---------------------|--------|---|---------|---------|
| Gregory, J. D. (Prince- |                     |        |   |         |         |
| ton), . . . . .         | 17,634              | 13.94  | — | \$15 00 | \$15 00 |
| Southeastern Mass.      |                     |        |   |         |         |
| (Marion), . . . . .     | 17,618 <sup>7</sup> | 62.70* | — | 12 50   | 12 50   |
|                         | 35,252              | —      | — | —       | —       |

\* Decrease.

<sup>1</sup> Includes 79,500 feet sold to other companies.<sup>2</sup> Includes 64,059,600 feet sold to other companies.<sup>3</sup> Includes 19,797,800 feet sold to other companies.<sup>4</sup> Includes 58,559,000 feet sold to other companies.<sup>5</sup> Includes 109,611,200 feet sold to other companies.<sup>6</sup> Includes 88,639,370 feet sold to other companies.<sup>7</sup> For four months.

TABLE 6.

The following table shows the capital stock, bonds and notes, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

*Coal and Water Gas Companies.*

| COMPANY.                         | PER MILE OF MAIN. |           |                      |                      | Gas sold per Consumer. |
|----------------------------------|-------------------|-----------|----------------------|----------------------|------------------------|
|                                  | Capital.          | Gas sold. | Gas unaccounted for. | Number of Consumers. |                        |
|                                  |                   | Feet.     | Feet.                |                      | Feet.                  |
| Adams, . . . . .                 | —                 | 2,292,333 | 161,190              | 115.4                | 19,868                 |
| Amesbury, . . . . .              | \$6,159 40        | 856,030   | 215,020              | 69.1                 | 11,813                 |
| Amherst, . . . . .               | —                 | 888,037   | 160,510              | 42.9                 | 20,716                 |
| Arlington, . . . . .             | 9,312 97          | 2,894,728 | 195,423              | 87.2                 | 27,950                 |
| Athol, . . . . .                 | —                 | 1,678,950 | 149,820              | 94.1                 | 17,852                 |
| Attleboro, . . . . .             | 3,879 50          | 3,606,610 | 53,429               | 122.9                | 29,344                 |
| Beverly, . . . . .               | —                 | 1,646,010 | 254,460              | 87.5                 | 18,821                 |
| Blackstone, . . . . .            | —                 | 1,612,280 | —                    | 92.0                 | 17,520                 |
| Boston, . . . . .                | 20,854 69         | 8,568,567 | 186,253              | 186.5                | 34,089                 |
| Brockton, . . . . .              | 8,805 10          | 2,033,300 | 177,190              | 87.4                 | 21,691                 |
| Cambridge, . . . . .             | 11,486 57         | 6,549,180 | 290,924              | 237.9                | 27,431                 |
| Charlestown, . . . . .           | —                 | 6,056,438 | 1,111,456            | 243.0                | 24,511                 |
| Citizens' (Nantucket), . . . . . | —                 | 2,118,775 | 214,751              | 136.7                | 15,423                 |
| Citizens' (Quincy), . . . . .    | 7,233 88          | 2,242,396 | 50,420               | 95.5                 | 23,239                 |
| Clinton, . . . . .               | —                 | 2,444,060 | 201,302              | 123.1                | 19,853                 |
| Dedham, . . . . .                | 5,361 00          | 2,323,810 | 241,008              | 82.3                 | 28,235                 |
| East Boston, . . . . .           | 11,921 52         | 7,699,692 | 54,509               | 285.5                | 26,419                 |
| Easthampton, . . . . .           | —                 | 1,163,910 | 188,439              | 97.7                 | 11,910                 |
| Fall River, . . . . .            | 7,325 38          | 5,160,469 | 318,835              | 189.4                | 26,879                 |
| Fitchburg, . . . . .             | —                 | 3,036,739 | 307,520              | 132.4                | 22,943                 |
| Gardner, . . . . .               | 15,193 10         | 1,096,750 | 92,173               | 654.8                | 16,750                 |
| Gloucester, . . . . .            | 7,903 17          | 2,491,275 | 875,414              | 99.9                 | 24,633                 |
| Greenfield, . . . . .            | 14,282 18         | 2,229,910 | 171,113              | 95.4                 | 23,370                 |
| Haverhill, . . . . .             | 6,510 30          | 3,526,320 | 238,056              | 123.6                | 28,156                 |
| Ipswich, . . . . .               | 6,198 50          | 698,603   | 3,593                | 52.7                 | 13,256                 |
| Lawrence, . . . . .              | —                 | 3,299,300 | 504,795              | 146.7                | 22,473                 |
| Leominster, . . . . .            | 8,654 57          | 2,028,799 | 127,737              | 90.3                 | 22,476                 |
| Lexington, . . . . .             | 4,122 91          | 1,181,335 | 95,847               | 45.8                 | 25,813                 |
| Lowell, . . . . .                | 9,148 40          | 4,278,576 | 26,664               | 146.2                | 28,585                 |
| Lynn, . . . . .                  | —                 | 4,454,473 | 382,594              | 156.0                | 28,500                 |
| Malden, . . . . .                | 13,393 30         | 4,500,887 | 374,576              | 139.7                | 23,891                 |
| Marlborough-Hudson, . . . . .    | 6,820 23          | 1,121,186 | 53,030               | 64.6                 | 17,363                 |
| Milford, . . . . .               | 8,378 40          | 1,485,354 | 68,667               | 79.9                 | 18,598                 |
| New Bedford, . . . . .           | —                 | 4,894,742 | 313,710              | 169.3                | 28,346                 |
| Newburyport, . . . . .           | —                 | 1,429,891 | 263,761              | 86.8                 | 16,470                 |
| Newton, . . . . .                | 4,447 89          | 3,439,910 | 57,843               | 88.2                 | 38,651                 |
| North Adams, . . . . .           | —                 | 4,923,550 | 504,341              | 135.3                | 22,739                 |
| Northampton, . . . . .           | 5,886 27          | 2,397,972 | 189,913              | 92.2                 | 26,011                 |
| North Attleborough, . . . . .    | 3,407 75          | 2,251,523 | 442,765              | 93.8                 | 24,005                 |

*Coal and Water Gas Companies — Concluded.*

| COMPANY.                  | PER MILE OF MAIN. |           |                       |                      | Gas sold per Consumer. |
|---------------------------|-------------------|-----------|-----------------------|----------------------|------------------------|
|                           | Capital.          | Gas sold. | Gas un-accounted for. | Number of Consumers. |                        |
|                           |                   | Feet.     | Feet.                 |                      | Feet.                  |
| Norwood, . . . .          | \$9,716 78        | 1,029,480 | 148,794               | 66.5                 | 15,478                 |
| Old Colony, . . . .       | 10,095 80         | 872,213   | 84,045                | 46.9                 | 18,617                 |
| Otis Co. (Ware), . . . .  | —                 | 1,671,961 | 384,480               | 110.9                | 15,072                 |
| Pittsfield, . . . .       | 8,663 27          | 2,545,658 | 58,938                | 97.7                 | 26,047                 |
| Plymouth, . . . .         | 15,953 94         | 1,274,555 | 225,059               | 93.3                 | 13,664                 |
| Salem, . . . .            | 11,835 64         | 3,089,570 | 277,041               | 159.1                | 19,416                 |
| Spencer, . . . .          | —                 | 1,606,201 | 78,792                | 48.4                 | 10,524                 |
| Springfield, . . . .      | 9,667 05          | 3,972,100 | 257,210               | 135.0                | 28,165                 |
| Suburban, . . . .         | —                 | 3,362,143 | 192,138               | 148.3                | 22,626                 |
| Taunton, . . . .          | 4,900 14          | 2,481,375 | 151,173               | 68.2                 | 23,393                 |
| Webster, . . . .          | —                 | 2,278,709 | 177,337               | 121.4                | 18,771                 |
| West Boston, . . . .      | 8,639 43          | 3,141,725 | 186,255               | 74.6                 | 20,288                 |
| Williamstown, . . . .     | —                 | 1,337,800 | 108,730               | 45.1                 | 29,660                 |
| Woburn, . . . .           | 3,502 83          | 1,307,210 | 98,272                | 67.0                 | 19,505                 |
| Worcester County, . . . . | 4,059 69          | 344,431   | 105,380               | 27.3                 | 12,633                 |
| Worcester, . . . .        | 18,658 65         | 4,565,420 | 86,516                | 161.4                | 28,038                 |

*Acetylene-gas Company.*

|                             |   |        |   |      |       |
|-----------------------------|---|--------|---|------|-------|
| Gregory, J. D. (Princeton), | — | 40,855 | — | 25.5 | 1,603 |
|-----------------------------|---|--------|---|------|-------|



TABLE 7.

The following table shows the number of tons of coal carbonized year ended June 30, 1921, and the number of feet of gas made per ton of coal, in making coal gas, and the percentage of cost of coal received from residuals in the year ended June 30, 1921: —

| COMPANY.                         | Number of<br>Tons of<br>Coal carbon-<br>ized, Year<br>ended June<br>30, 1921. | Feet of<br>Gas made<br>per Ton of<br>Coal. | Percentage of<br>Cost of Coal<br>received from<br>Residual<br>Products. |
|----------------------------------|---|--|---|
| Beverly, . . . . .               | 3,457.00  | 10,562                                     | 8.49  |
| Brockton, . . . . .              | 19,035.46   | 11,959                                     | 19.99   |
| Cambridge, . . . . .             | 73,266.67   | 11,103                                     | 35.13   |
| Charlestown, . . . . .           | 35,273.97   | 12,261                                     | 55.33   |
| Citizens' (Nantucket), . . . . . | 1,243.00  | 8,809                                      | 28.32   |
| Easthampton, . . . . .           | 2,273.00  | 11,385                                     | 39.48   |
| Fall River, . . . . .            | 33,007.00   | 12,234                                     | 40.42   |
| Fitchburg, . . . . .             | 11,966.30   | 13,748                                     | 13.15   |
| Lawrence, . . . . .              | 42,385.20   | 11,159                                     | 40.61   |
| Lowell, . . . . .                | 38,014.09   | 11,599                                     | 24.97   |
| Lynn, . . . . .                  | 39,719.00   | 10,661                                     | 26.71   |
| Malden, . . . . .                | 24,547.98   | 11,023                                     | 19.15   |
| Milford, . . . . .               | 2,579.00  | 9,709                                      | 47.38   |
| Newburyport, . . . . .           | 4,999.00  | 10,502                                     | 38.83   |
| Northampton, . . . . .           | 1,883.00  | 8,494                                      | 31.17   |
| North Attleborough, . . . . .    | 5,494.00  | 10,568                                     | 27.40   |
| Otis Co. (Ware), . . . . .       | 2,098.00  | 9,635                                      | 30.07   |
| Pittsfield, . . . . .            | 3,754.60  | 11,550                                     | 6.17  |
| Plymouth, . . . . .              | 2,841.50  | 11,301                                     | 36.16   |
| Salem, . . . . .                 | 10,702.44   | 11,035                                     | 23.47   |
| Springfield, . . . . .           | 52,836.20   | 12,525                                     | 31.21   |
| Taunton, . . . . .               | 17,640.00   | 10,961                                     | 18.62   |
| Worcester, . . . . .             | 37,994.28   | 10,934                                     | 18.73   |

TABLE 8. — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

| COMPANY.                              | Process used.       | Materials used in Generator. | Quantity used. | Materials used for making Steam. | Quantity used. | Oil used.  | Water Gas made. |
|---------------------------------------|---------------------|------------------------------|----------------|----------------------------------|----------------|------------|-----------------|
|                                       |                     |                              | Tons.          |                                  | Tons.          | Gallons.   | Feet.           |
| Amesbury, . . .                       | Lowe-Granger, . . . | Anthracite and coke, . . .   | 682.50         | Bituminous, . . .                | 564.00         | 123,149    | 26,371,312      |
| Anherst, . . .                        | Lowe, . . .         | Anthracite, . . .            | 467.20         | Bituminous, . . .                | 134.49         | 65,885     | 21,121,740      |
| Arlington, . . .                      | Lowe, . . .         | Anthracite, . . .            | 3,784.00       | Bituminous, . . .                | 436.00         |            |                 |
|                                       |                     | Coke, . . .                  | 1,000.00       | Coke, . . .                      | 168.00         | 771,891    | 288,010,600     |
|                                       |                     |                              |                | Anthracite screenings, 1 — . . . | 335.00         |            |                 |
| Athol, . . .                          | Lowe-Granger, . . . | Anthracite, . . .            | 324.00         | Bituminous, . . .                | —              | 66,811     | 22,094,920      |
| Beverly, . . .                        | Lowe, . . .         | Coke, . . .                  | 1,816.00       | Bituminous, . . .                | —              | 378,198    | 119,734,200     |
| Boston, . . .                         | Jerzmanowski, . . . | Anthracite, . . .            | 1,240.80       | Bituminous, . . .                | 5,751.40       |            |                 |
|                                       |                     | Coke, . . .                  | 107,507.20     | Coke, . . .                      | 21,897.40      | 21,023,060 | 6,236,508,000   |
| Brookton, . . .                       | Lowe, . . .         | Coke, . . .                  | 5,178.02       | Bituminous, . . .                | 1,243.44       | 990,192    | 339,711,000     |
|                                       |                     | Anthracite, . . .            | 1,776.40       | Coke, . . .                      | 2,804.90       |            |                 |
| Cambridge, . . .                      | Lowe, . . .         | Coke, . . .                  | 7,162.00       | Bituminous, . . .                | —              | 755,582    | 447,927,000     |
| Cape and Vineyard, <sup>3</sup> . . . | Lowe, . . .         | Anthracite, . . .            | 62.90          | Coke, . . .                      | —              | 6,870      | 552,100         |
|                                       |                     |                              |                | Bituminous, . . .                | 100.00         |            |                 |
| Clinton, . . .                        | Lowe, . . .         | Anthracite, . . .            | 1,035.50       | Anthracite screenings, . . .     | 58.00          | 117,954    | 40,536,000      |
|                                       |                     |                              |                | Bituminous, . . .                | 77.00          |            |                 |
| Fall River, . . .                     | Lowe, . . .         | Coke, . . .                  | 6,485.30       | Bituminous, . . .                | 1,728.90       |            |                 |
|                                       |                     |                              |                | Coke, . . .                      | 1,486.60       | 1,265,233  | 457,612,900     |
| Fitchburg, . . .                      | Lowe, . . .         | Coke, . . .                  | 1,400.00       | Bituminous, . . .                | —              |            |                 |
| Gardner, . . .                        | Lowe, . . .         | Anthracite, . . .            | 521.25         | Bituminous, . . .                | 133.00         | 226,330    | 74,415,000      |
| Gloucester, . . .                     | Lowe, . . .         | Anthracite, . . .            | 2,006.00       | Bituminous, . . .                | 444.00         | 81,593     | 26,592,900      |
|                                       |                     |                              |                | Screenings, . . .                | 241.00         | 296,338    | 107,855,100     |
| Greenfield, . . .                     | Lowe, . . .         | Anthracite, . . .            | 1,593.70       | Bituminous, . . .                | 820.50         | 233,640    | 82,825,000      |
|                                       |                     | Coke, . . .                  | 477.40         |                                  |                |            |                 |

|               |            |                 |           |               |             |           |             |
|---------------|------------|-----------------|-----------|---------------|-------------|-----------|-------------|
| Haverhill, .  | Lowe, .    | { Anthracite, . | 112.00    | Bituminous, . | 2,455.00    | 1,237,134 | 422,539,000 |
| Ipswich, .    | Kendall, . | { Coke, .       | 6,388.00  | Screenings, . | 259.00      | -         | 3,547,500   |
| Lawrence, .   | Lowe, .    | { Naphtha, .    | 32,603.00 | Bituminous, . | 56.33       | 556,006   | 276,044,000 |
| Leominster, . | Lowe, .    | { Coke, .       | 5,189.82  | Coke dust, .  | 2,466.00    | 241,568   | 82,012,200  |
| Lowell, .     | Lowe, .    | { Anthracite, . | 1,731.00  | Bituminous, . | 452.00      | 1,021,537 | 363,913,000 |
| Lynn, .       | Lowe, .    | { Coke, .       | 5,881.52  | Screenings, . | 64.00       | 1,704,782 | 654,755,394 |
| Malden, .     | Lowe, .    | { Anthracite, . | 53.00     | Coke, .       | 4,188.64    | 2,816,678 | 996,881,000 |
|               |            | { Anthracite, . | 12,893.00 | 1 -           | -           |           |             |
|               |            | { Coal, .       | 1,867.05  | Bituminous, . | 7,909.53    |           |             |
|               |            | { Coke, .       | 13,268.87 | Breeze, .     | 4,717.87    |           |             |
|               |            | { Anthracite, . | 12,088.40 | Bituminous, . | 10,262.20   |           |             |
|               |            | { Coke, .       | 2,135.10  | Bituminous, . | 781.90      |           |             |
|               |            | { Anthracite, . | 3,479.00  | Coke, .       | 73.10       |           |             |
|               |            | { Anthracite, . | 1,845.00  | Bituminous, . | 1,630.00    |           |             |
|               |            | { Anthracite, . | 1,374.90  | Bituminous, . | 335.00      |           |             |
|               |            | { Coal, .       | 837.00    | Bituminous, . | 270.00      |           |             |
|               |            | { Anthracite, . | 4,027.70  | Bituminous, . | 1,144.30    |           |             |
|               |            | { Coal, .       | 1,676.73  | Coke, .       | 20.50       |           |             |
|               |            | { Anthracite, . | 1,749.00  | Screenings, . | 859.80      |           |             |
|               |            | { Coal, .       | 777.00    | Bituminous, . | 2,283.55    |           |             |
|               |            | { Anthracite, . | 179.00    | Coke, .       | 416.51      |           |             |
|               |            | { Anthracite, . | 12,417.00 | Bituminous, . | 3,113.00    |           |             |
|               |            | { Coal, .       | 4,335.00  | Coke, .       | 2,041.00    |           |             |
|               |            | { Anthracite, . | 2,108.00  | Bituminous, . | 340.00      |           |             |
|               |            | { Anthracite, . | 3,154.16  | Screenings, . | 7.00        |           |             |
|               |            | { Anthracite, . | 475.00    | Screenings, . | 7,015.00    |           |             |
|               |            | { Coal, .       | 4 -       | Coke, .       | 5,903.00    |           |             |
|               |            | { Anthracite, . |           | Coke, .       | 1,114.00    |           |             |
|               |            | { Anthracite, . |           | Bituminous, . | 1,375.00    |           |             |
|               |            | { Anthracite, . |           | Bituminous, . | 1,426.02    |           |             |
|               |            | { Anthracite, . |           | Coke, .       | 128.88      |           |             |
|               |            | { Anthracite, . |           | Bituminous, . | 386.00      |           |             |
|               |            | { Anthracite, . |           | Bituminous, . | 13,309.80   |           |             |
|               |            | { Coal, .       |           | Coke, .       | 558.87      |           |             |
|               |            | { Anthracite, . |           | Breeze, .     | 3,608.69    |           |             |
|               |            | { Anthracite, . |           | Bituminous, . | 49,609      |           |             |
|               |            | { Coal, .       |           | Bituminous, . | 1,812,516   |           |             |
|               |            | { Anthracite, . |           | Coke, .       | 650,026,000 |           |             |
|               |            | { Anthracite, . |           | Breeze, .     |             |           |             |

Quantity not given.

Data to May 23, 1921, when an explosion damaged the plant.

Steam from coal-gas department.

Steam from electric department.

Western Gas Construction, .

Lowe, .

TABLE 9.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ended June 30, 1921:—

| COMPANY.                               | Quantity used<br>(Pounds). |
|--|----------------------------|
| Gregory, J. D. (Princeton), . . . . .  | 5,000                      |
| Southeastern Mass. (Marion), . . . . . | 16,200 <sup>1</sup>        |

<sup>1</sup> For four months to November, 1921.

TABLE 10 — *Street Mains.*

During the year 49 companies laid about 61½ miles of mains, varying in the several cases from 68 feet to about 63½ miles. The following table shows the lengths and sizes of the mains in use as returned by the companies: —

| COMPANY.                         | DIAMETER IN INCHES. |         |       |         |           |           |         |        |         |       |        |        |        |        | Total Length in Feet. | LENGTH IN MILES AND FEET. |        | In-crease during Year (Feet). |           |         |
|----------------------------------|---------------------|---------|-------|---------|-----------|-----------|---------|--------|---------|-------|--------|--------|--------|--------|-----------------------|---------------------------|--------|-------------------------------|-----------|---------|
|                                  | 1½ and under        | 2       | 2½    | 3       | 4         | 6         | 8       | 10     | 12      | 14    | 16     | 18     | 20     | 24     |                       | 30                        | 36     |                               | 42        |         |
|                                  |                     |         |       |         |           |           |         |        |         |       |        |        |        |        |                       |                           |        |                               |           |         |
| Adams, . . . . .                 | 25,605              | 13,340  | —     | 8,439   | 40,008    | 9,586     | 422     | —      | 900     | —     | —      | —      | —      | —      | —                     | —                         | —      | 98,300                        | 18 3,260  | 1,015   |
| Amesbury, . . . . .              | 7,870               | 29,060  | —     | 57,710  | 20,400    | 6,120     | 502     | 2,480  | 215     | —     | —      | —      | —      | —      | —                     | —                         | —      | 130,127                       | 24 3,407  | —       |
| Amherst, . . . . .               | 7,085               | 21,134  | —     | 53,460  | 14,118    | 5,214     | 5,162   | —      | —       | —     | —      | —      | —      | —      | —                     | —                         | —      | 106,173                       | 20 573    | * 4,081 |
| Arlington, . . . . .             | 7,799               | 34,205  | —     | 81,672  | 211,078   | 81,232    | 43,083  | 21,519 | 4,568   | 5,415 | 12     | —      | —      | —      | —                     | —                         | —      | 490,583                       | 92 4,823  | 19,140  |
| Athol, . . . . .                 | 4,276               | 20,201  | —     | 5,876   | 16,778    | 12,444    | 2,656   | 1,490  | —       | —     | —      | —      | —      | —      | —                     | —                         | —      | 63,721                        | 12 361    | 1,213   |
| Attleboro, . . . . .             | 824                 | 427     | —     | 12,147  | 43,718    | 68,200    | 22,761  | 7,875  | 229     | 1,453 | 242    | —      | —      | —      | —                     | —                         | —      | 157,876                       | 29 4,756  | 1,459   |
| Beverly, . . . . .               | 4,942               | 22,650  | —     | 16,391  | 252,188   | 97,986    | 34,837  | —      | 1,308   | —     | 36     | —      | —      | —      | —                     | —                         | —      | 430,338                       | 81 2,658  | 2,049   |
| Blackstone, . . . . .            | 6,469               | 3,312   | —     | 2,465   | 3,826     | 8,255     | —       | —      | —       | —     | —      | —      | —      | —      | —                     | —                         | —      | 24,327                        | 4 3,207   | —       |
| Boston, . . . . .                | 44,596              | 85,971  | 4,369 | 800,892 | 1,523,397 | 1,590,781 | 281,965 | 60,488 | 358,796 | 924   | 31,302 | 33,901 | 84,532 | 93,232 | 85,646                | 73,077                    | 12,997 | 25,158                        | 976 5,169 | 9,002   |
| Brockton, . . . . .              | 129,482             | 326,878 | 541   | 167,403 | 341,511   | 250,916   | 73,314  | 100    | 39,482  | —     | —      | —      | 5,799  | —      | —                     | —                         | —      | 1,335,426                     | 252 4,866 | 18,873  |
| Cambridge, . . . . .             | 7,204               | 11,045  | 201   | 247,256 | 321,974   | 175,652   | 43,329  | 4,299  | 93,117  | —     | 28,825 | —      | 8,462  | 24,941 | 2,686                 | 1,045                     | —      | 970,036                       | 183 3,796 | 3,554   |
| Charlestown, . . . . .           | 2,318               | 14,298  | —     | 140,912 | 88,655    | 33,547    | 17,311  | 7,519  | 21,531  | 301   | 15     | —      | 10     | 3,135  | —                     | —                         | —      | 329,552                       | 62 2,192  | 983     |
| Citizens' (Nantucket), . . . . . | 1,350               | 13,317  | —     | 2,640   | 5,834     | 500       | —       | 1,000  | —       | —     | —      | —      | —      | —      | —                     | —                         | —      | 24,641                        | 4 3,521   | 1,900   |
| Citizens' (Quincy), . . . . .    | 13,698              | 40,058  | —     | 40,158  | 245,180   | 197,956   | 72,188  | —      | 74,346  | —     | —      | —      | 1,061  | —      | —                     | —                         | —      | 684,645                       | 129 3,325 | 12,135  |
| Clinton, . . . . .               | 39                  | 11,855  | —     | 16,666  | 39,145    | 9,449     | —       | 1,200  | —       | 970   | —      | —      | —      | —      | —                     | —                         | —      | * 80,374                      | 15 1,174  | 2,214   |
| Dedham, . . . . .                | 1,351               | 42,093  | —     | 50,263  | 104,810   | 52,178    | 1,704   | 22,930 | 2,846   | —     | —      | —      | —      | —      | —                     | —                         | —      | 278,175                       | 52 3,615  | 10,487  |
| East Boston, . . . . .           | 5,844               | 10,104  | —     | 44,839  | 167,038   | 110,589   | 44,532  | 17,192 | 27,162  | —     | 931    | —      | 709    | 7,313  | —                     | —                         | —      | 436,253                       | 82 3,293  | 1,450   |
| Easthampton, . . . . .           | —                   | 25,265  | —     | 44,381  | 17,928    | 6,626     | 6,454   | —      | —       | —     | —      | —      | —      | —      | —                     | —                         | —      | 100,654                       | 19 334    | 896     |

1 Includes 5,770 feet of unknown sizes.

2 Includes 642 feet of 48-inch main and 941 feet of 54-inch main.

3 Includes 1,050 feet of 5-inch main.

\* Decrease.

TABLE 10 — *Street Mains* — Concluded.

| COMPANY.                              | DIAMETER IN INCHES. |         |        |         |         |         |         |        |        |     |        |       |        |       |       |       | Total Length in Feet. | LENGTH IN MILES AND FEET. |           | In-crease during Year (Feet). |       |        |
|---------------------------------------|---------------------|---------|--------|---------|---------|---------|---------|--------|--------|-----|--------|-------|--------|-------|-------|-------|-----------------------|---------------------------|-----------|-------------------------------|-------|--------|
|                                       | 1½ and under        | 2       | 2½     | 3       | 4       | 6       | 8       | 10     | 12     | 14  | 16     | 18    | 20     | 24    | 30    | 36    |                       | 42                        |           |                               |       |        |
|                                       |                     |         |        |         |         |         |         |        |        |     |        |       |        |       |       |       |                       |                           |           |                               |       |        |
| Fall River, . . . . .                 | 23,381              | 135,784 | 615    | 39,004  | 366,979 | 127,423 | 64,207  | 5,040  | 32,109 | —   | 19,005 | —     | —      | —     | 7,110 | 6,080 | —                     | —                         | 826,737   | 156                           | 3,057 | 3,856  |
| Fitchburg, . . . . .                  | 5,226               | 15,941  | —      | 50,306  | 240,005 | 36,082  | 18,643  | 3,440  | 1,690  | —   | 1,003  | —     | —      | —     | 3,392 | —     | —                     | —                         | 375,728   | 71                            | 848   | 4,493  |
| Gardner, . . . . .                    | 2,168               | 38,917  | —      | 24,652  | 25,585  | 21,612  | 1,710   | 825    | 84     | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 115,553   | 21                            | 4,573 | 68     |
| Gloucester, . . . . .                 | 6,107               | 24,423  | 466    | 27,623  | 73,956  | 65,039  | 12,007  | 1,610  | 8,072  | 30  | —      | —     | —      | —     | —     | —     | —                     | —                         | 219,323   | 41                            | 2,853 | 1,588  |
| Greenfield, . . . . .                 | 12,914              | 28,188  | —      | 44,902  | 79,989  | 6,999   | 4,167   | 2,184  | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 179,343   | 33                            | 5,103 | 573    |
| Gregory, J. D. (Princeton), . . . . . | 2,279               | —       | —      | —       | —       | —       | —       | —      | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 2,279     | —                             | 2,279 | —      |
| Haverhill, . . . . .                  | 21,596              | 104,196 | 2,424  | 105,670 | 188,564 | 98,054  | 9,107   | 46,399 | 1,504  | —   | 7,928  | —     | 2,255  | —     | —     | —     | —                     | —                         | 1,587,991 | 111                           | 1,911 | 13,082 |
| Ipswich, . . . . .                    | 5,423               | 12,624  | 3,808  | 2,469   | —       | 1,973   | 152     | —      | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 26,449    | 5                             | 49    | —      |
| Lawrence, . . . . .                   | —                   | 55,356  | 2,130  | 132,805 | 466,892 | 223,243 | 101,040 | 23,468 | 28,632 | —   | 3,258  | —     | 432    | —     | —     | —     | —                     | —                         | 1,037,256 | 196                           | 2,376 | 21,778 |
| Leominster, . . . . .                 | 1,667               | 10,156  | 1,320  | 21,045  | 138,191 | 11,411  | 9,325   | 7,053  | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 200,168   | 37                            | 4,808 | 15,926 |
| Lexington, . . . . .                  | 94                  | 11,192  | 2,293  | 2,050   | 33,200  | 1,947   | 450     | —      | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 51,226    | 9                             | 3,706 | 1,019  |
| Lowell, . . . . .                     | 15,759              | 237,947 | 2,486  | 54,754  | 333,040 | 202,720 | 32,241  | 30,542 | 52,185 | 980 | 7,312  | 5,326 | 2,375  | 5,211 | —     | —     | —                     | —                         | 982,887   | 186                           | 807   | 8,359  |
| Lynn, . . . . .                       | 14,840              | 67,686  | 20,747 | 27,817  | 450,344 | 424,985 | 82,175  | 13,058 | 40,572 | 412 | 14,354 | —     | 13,669 | 2,539 | —     | —     | —                     | —                         | 1,173,198 | 222                           | 1,038 | 5,364  |
| Malden, . . . . .                     | 9,966               | 19,575  | —      | 150,015 | 535,766 | 470,701 | 33,558  | 48,479 | 60,339 | —   | 32,381 | —     | 1,537  | 7,562 | 257   | —     | —                     | —                         | 1,370,136 | 259                           | 2,616 | 13,587 |
| Malborough-Hudson, . . . . .          | 107,841             | 128,128 | 296    | 23,108  | 104,982 | 29,443  | 3,100   | —      | 250    | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 397,148   | 75                            | 1,148 | 4,484  |
| Milford, . . . . .                    | 3,231               | 13,653  | —      | 11,570  | 37,748  | 15,203  | 3,545   | —      | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 84,950    | 16                            | 470   | 244    |
| New Bedford, . . . . .                | 50,985              | 48,241  | —      | 186,971 | 395,777 | 137,354 | 32,864  | —      | 41,812 | —   | 3,136  | —     | 1,526  | —     | —     | —     | —                     | —                         | 898,666   | 170                           | 1,066 | 14,977 |
| Newburyport, . . . . .                | 14,318              | 47,627  | —      | 31,087  | 33,015  | 31,655  | 1,620   | 4,260  | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 163,582   | 30                            | 5,182 | 2,533  |
| Newton, . . . . .                     | —                   | 4,278   | —      | 232,982 | 637,257 | 274,929 | 97,708  | 92,246 | 35,907 | —   | 8,663  | —     | —      | —     | —     | —     | —                     | —                         | 1,393,970 | 264                           | 50    | 16,098 |
| North Adams, . . . . .                | 7,037               | 19,578  | 211    | 63,349  | 61,980  | 23,579  | 1,025   | 2,019  | —      | 764 | —      | —     | —      | —     | —     | —     | —                     | —                         | 183,040   | 34                            | 3,522 | 1,460  |
| Northampton, . . . . .                | 17,489              | 12,086  | —      | 76,438  | 103,372 | 10,533  | 7,698   | 84     | 733    | —   | 320    | —     | —      | —     | —     | —     | —                     | —                         | 228,803   | 43                            | 1,763 | 4,088  |
| North Attleborough, . . . . .         | 1,101               | 25,821  | 149    | 40,496  | 30,511  | 7,108   | 7,016   | —      | 1,060  | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 113,262   | 21                            | 2,362 | 1,937  |
| Norwood, . . . . .                    | 31,368              | 32,862  | —      | —       | 69,134  | 8,939   | —       | 4,956  | —      | —   | —      | —     | —      | —     | —     | —     | —                     | —                         | 147,259   | 27                            | 4,699 | 823    |

|                                 |         |                      |        |         |         |         |        |        |        |       |        |       |        |       |   |   |   |           |     |       |        |
|---------------------------------|---------|----------------------|--------|---------|---------|---------|--------|--------|--------|-------|--------|-------|--------|-------|---|---|---|-----------|-----|-------|--------|
| Old Colony,<br>Otis Co. (Ware), | 401,424 | 160,372 <sup>1</sup> | -      | 25,686  | 40,373  | 45,189  | 38,327 | -      | -      | -     | -      | -     | -      | -     | - | - | - | 711,371   | 134 | 3,851 | 13,677 |
|                                 | 2,486   | 22,277               | -      | 2,676   | 7,942   | 2,549   | 1,814  | -      | -      | -     | -      | -     | -      | -     | - | - | - | 39,744    | 7   | 2,784 | 105    |
| Pittsfield,                     | 59,421  | 145,482              | 2,001  | 46,202  | 218,872 | 120,613 | 32,388 | 3,740  | 4,482  | -     | -      | -     | -      | -     | - | - | - | 2 638,846 | 120 | 5,246 | 10,175 |
| Plymouth,                       | -       | 180                  | 5,304  | -       | 16,787  | 44,565  | 35,069 | 10,000 | 288    | -     | -      | -     | -      | -     | - | - | - | 112,193   | 21  | 1,313 | -      |
| Salem,                          | 3,105   | 32,350               | -      | 47,361  | 255,623 | 91,194  | 20,222 | 9,710  | 5,738  | -     | -      | -     | -      | -     | - | - | - | 470,557   | 89  | 637   | 3,979  |
| Spencer,                        | 5,888   | 33,254               | -      | 40,487  | 10,700  | 5,015   | -      | -      | -      | -     | -      | -     | -      | -     | - | - | - | 95,344    | 18  | 304   | -      |
| Springfield,                    | 21,578  | 135,218              | 18,167 | 183,450 | 533,527 | 682,086 | 64,436 | 69,849 | 50,499 | -     | -      | -     | -      | -     | - | - | - | 1,830,867 | 346 | 3,987 | 34,903 |
| Suburban,                       | 3,101   | 18,813               | -      | 675     | 178,747 | 164,171 | 38,700 | 35,246 | -      | -     | -      | -     | -      | -     | - | - | - | 442,626   | 89  | 4,386 | 7,271  |
| Taunton,                        | 58,697  | 59,125               | -      | 122,669 | 154,531 | 147,906 | 93,334 | 1,366  | 9,889  | 6,538 | -      | -     | -      | -     | - | - | - | 654,055   | 123 | 4,615 | 8,025  |
| Webster,                        | 3,918   | 6,341                | 720    | 127,582 | 85,636  | 23,210  | -      | 4,515  | -      | -     | -      | -     | -      | -     | - | - | - | 251,922   | 47  | 3,762 | 567    |
| West Boston,                    | 11,239  | 78,074               | 593    | 47,703  | 78,317  | 63,889  | 5,873  | 1,920  | -      | -     | -      | -     | -      | -     | - | - | - | 287,608   | 54  | 2,488 | 3,402  |
| Williamstown,                   | 16,562  | 13,487               | -      | 16,050  | 20,433  | 195     | -      | -      | -      | -     | -      | -     | -      | -     | - | - | - | 66,727    | 12  | 3,367 | 465    |
| Woburn,                         | 3,728   | 35,729               | -      | 43,244  | 18,570  | 1,880   | 6,283  | -      | -      | -     | -      | -     | -      | -     | - | - | - | 109,434   | 20  | 3,834 | 793    |
| Worcester County,               | 160,080 | 68,245               | -      | 163,274 | 5,163   | -       | -      | -      | -      | -     | -      | -     | -      | -     | - | - | - | 398,762   | 75  | 2,762 | 667    |
| Worcester,                      | 6,584   | 86,916               | -      | 204,396 | 515,397 | 221,582 | 73,897 | 17,143 | 16,120 | 3,164 | 21,348 | 6,027 | 26,315 | 9,232 | - | - | - | 1,208,121 | 228 | 4,281 | 13,105 |

<sup>1</sup> Includes 294 feet of 3½-inch main.<sup>2</sup> Includes 1,388 feet of 3½-inch main.





|                                       |       |        |       |     |     |   |   |    |     |    |    |    |    |    |   |   |   |        |        |      |
|---------------------------------------|-------|--------|-------|-----|-----|---|---|----|-----|----|----|----|----|----|---|---|---|--------|--------|------|
| Fall River, . . . . .                 | 2,278 | 26,393 | 411   | 238 | 161 | — | — | 76 | 9   | 32 | 33 | 6  | 5  | 7  | 2 | 5 | 1 | —      | 29,655 | 778  |
| Fitchburg, . . . . .                  | 3,089 | 5,894  | 120   | 182 | 88  | — | — | —  | 13  | 18 | 1  | 11 | 1  | —  | — | — | — | —      | 9,419  | 144  |
| Gardner, . . . . .                    | 404   | 640    | 347   | 22  | 19  | — | — | —  | 1   | —  | —  | —  | —  | —  | — | — | — | —      | 1,433  | 65   |
| Gloucester, . . . . .                 | 1,689 | 2,095  | 172   | 133 | 31  | — | — | —  | 23  | 7  | 8  | —  | —  | —  | — | — | — | —      | 4,152  | 100  |
| Greenfield, . . . . .                 | 842   | 2,148  | 91    | 103 | 23  | — | — | —  | 8   | 15 | —  | 4  | —  | —  | — | — | — | —      | 3,241  | 124  |
| Gregory, J. D. (Princeton), . . . . . | 10    | —      | 1     | —   | —   | — | — | —  | —   | —  | —  | —  | —  | —  | — | — | — | —      | 11     | —    |
| Haverhill, . . . . .                  | 5,299 | 7,867  | 244   | 204 | 77  | — | — | 1  | 36  | 3  | 9  | 11 | 7  | 3  | 2 | — | — | —      | 13,763 | 12*  |
| Ipswich, . . . . .                    | 208   | 27     | 17    | 4   | 1   | — | — | —  | 1   | —  | —  | —  | —  | —  | — | — | — | —      | 264    | 6    |
| Lawrence, . . . . .                   | 1,958 | 25,735 | 365   | 315 | 206 | — | — | —  | 59  | 7  | 16 | 32 | 8  | 3  | — | 8 | — | —      | 28,828 | 513  |
| Leominster, . . . . .                 | 904   | 2,403  | 68    | 21  | 18  | 3 | 1 | 1  | 1   | —  | 2  | —  | —  | 1  | — | — | — | —      | 3,422  | 140  |
| Lexington, . . . . .                  | 128   | 282    | 15    | 11  | 2   | — | — | —  | —   | —  | 6  | —  | —  | —  | — | — | — | —      | 444    | 26   |
| Lowell, . . . . .                     | 9,549 | 16,216 | 523   | 274 | 258 | — | — | 1  | 209 | 6  | 60 | 79 | 34 | 11 | — | — | — | —      | 27,219 | 322* |
| Lynn, . . . . .                       | 1,753 | 31,046 | 958   | 675 | 88  | — | — | 1  | 47  | 15 | 20 | 46 | 1  | 1  | 2 | — | — | —      | 34,663 | 524  |
| Malden, . . . . .                     | 6,008 | 29,382 | 234   | 329 | 188 | — | — | 1  | 69  | 12 | 11 | 8  | 6  | 4  | 1 | 2 | — | —      | 36,255 | 563  |
| Marlborough—Hudson, . . . . .         | 3,285 | 932    | 616   | 12  | 6   | — | — | 2  | 3   | 1  | 1  | 2  | 1  | —  | — | — | — | —      | 4,857  | 146  |
| Milford, . . . . .                    | 642   | 556    | 50    | 18  | 3   | — | — | —  | 3   | 3  | 1  | —  | —  | —  | — | — | — | —      | 1,285  | 63   |
| Mill New Bedford, . . . . .           | 1,777 | 25,423 | 724   | 706 | 119 | — | 5 | 5  | 28  | —  | —  | 22 | —  | 6  | — | 3 | — | 28,820 | 1,471  |      |
| Newburyport, . . . . .                | 1,640 | 945    | 70    | 20  | 9   | — | — | 3  | 1   | —  | —  | 2  | —  | —  | 1 | — | — | 2,689  | 37     |      |
| Newton, . . . . .                     | 4,042 | 14,731 | 2,434 | 991 | 695 | — | — | 13 | 268 | 43 | 8  | 60 | 7  | 1  | 5 | 7 | — | 23,297 | 614    |      |
| North Adams, . . . . .                | 2,352 | 2,354  | 41    | 25  | 1   | — | — | —  | 7   | 7  | 1  | 5  | 1  | 3  | — | — | — | 3,089  | 155    |      |
| Northampton, . . . . .                | 2,137 | 1,619  | 71    | 69  | 64  | — | — | —  | 27  | 4  | 6  | 1  | 1  | —  | — | — | — | 3,993  | 56     |      |
| North Attleborough, . . . . .         | 1,873 | 36     | 24    | 14  | 14  | — | — | —  | —   | —  | —  | 4  | —  | —  | — | — | — | 2,012  | 64     |      |
| Norwood, . . . . .                    | 940   | 789    | 97    | 19  | —   | — | — | —  | 7   | —  | —  | —  | 3  | —  | — | — | — | 1,555  | 103*   |      |
| Old Colony, . . . . .                 | —     | 5,996  | 138   | 22  | 128 | — | — | —  | 23  | 4  | —  | 1  | —  | —  | — | — | — | 6,312  | 161    |      |
| Otis Co. (Ware), . . . . .            | 747   | 50     | 23    | 2   | 2   | — | — | 2  | —   | 3  | 1  | —  | —  | —  | — | — | — | 835    | 30     |      |
| Pittsfield, . . . . .                 | 871   | 10,543 | 196   | 55  | 66  | — | — | 12 | 29  | 21 | 16 | 2  | 5  | 2  | 7 | — | — | 11,825 | 317    |      |
| Plymouth, . . . . .                   | 883   | 1,023  | 41    | 17  | 7   | — | — | —  | 1   | —  | —  | 1  | 1  | 1  | — | — | — | 1,982  | 27*    |      |

\* Decease.

Includes two 70-light meters.

2 Includes one 120-light meter.

4 Includes one 35-light meter.

TABLE 11. — *Meters* — Concluded.

| COMPANY.                     | NUMBER AND SIZE OF METERS. |          |          |           |           |           |           |           |           |           |           |            |            |            |            |            |            |            | Total<br>Number<br>in Use<br>June 30,<br>1921. | Increase<br>during<br>the Year. |
|------------------------------|----------------------------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|--|---------------------------------|
|                              | 2 Light.                   | 3 Light. | 5 Light. | 10 Light. | 20 Light. | 30 Light. | 40 Light. | 45 Light. | 50 Light. | 60 Light. | 80 Light. | 100 Light. | 150 Light. | 200 Light. | 250 Light. | 300 Light. | 400 Light. | 500 Light. |  |                                 |
| Salem, . . . . .             | 1                          | 7,009    | 6,835    | 162       | 78        | 70        | -         | -         | -         | 10        | 3         | 5          | -          | 1          | -          | -          | -          | -          | 14,181   | 89*                             |
| Spencer, . . . . .           | 1                          | 460      | 390      | 12        | 8         | 1         | -         | -         | -         | 2         | 4         | 1          | -          | -          | -          | -          | -          | -          | 874  | 11*                             |
| Springfield, . . . . .       | 1                          | 9,969    | 35,472   | 423       | 434       | 103       | -         | 142       | 131       | 18        | 1         | 89         | 30         | 5          | -          | 3          | -          | -          | 46,823   | 1,112                           |
| Suburban (Revere), . . . . . | 1                          | 75       | 11,884   | 270       | 160       | 32        | -         | -         | 7         | 1         | -         | 1          | -          | -          | -          | 1          | -          | -          | 12,431   | 275                             |
| Taunton, . . . . .           | 2                          | 6,871    | 1,030    | 278       | 57        | 71        | -         | 94        | 13        | 3         | 6         | 18         | 5          | 6          | -          | -          | -          | -          | 8,454  | 207                             |
| Webster, . . . . .           | 7                          | 5,542    | 117      | 60        | 41        | 8         | -         | 5         | 4         | 2         | 4         | 1          | 1          | -          | -          | 1          | -          | -          | 5,792  | 152                             |
| West Boston, . . . . .       | -                          | 2,289    | 1,169    | 518       | 49        | 29        | -         | -         | 9         | 1         | 1         | 1          | 1          | -          | -          | -          | -          | -          | 4,066  | 153                             |
| Williamstown, . . . . .      | -                          | 293      | 250      | 10        | 9         | -         | -         | 4         | 1         | 1         | 1         | 3          | -          | -          | -          | -          | -          | -          | 570  | 21                              |
| Woburn, . . . . .            | 4                          | 1,101    | 230      | 36        | 6         | 4         | -         | -         | 5         | 2         | 1         | -          | -          | -          | -          | -          | -          | -          | 1,389  | 129                             |
| Worcester County, . . . . .  | -                          | 375      | 1,630    | 15        | 20        | 12        | -         | -         | 1         | 3         | 2         | -          | -          | -          | -          | -          | -          | -          | 2,059  | 47                              |
| Worcester, . . . . .         | -                          | 17,544   | 17,843   | 401       | 854       | 32        | 1         | 7         | 145       | 4         | 5         | 87         | 6          | 11         | 1          | -          | -          | -          | 36,941   | 260*                            |
|                              | 209                        | 202,033  | 500,793  | 27,880    | 12,114    | 5,447     | 5         | 438       | 2,090     | 582       | 518       | 954        | 283        | 166        | 117        | 111        | 1          | 40         | 753,786  | 12,493                          |

\* Decrease.

TABLE 12. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1921, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

| COMPANY.               | Number<br>of Lamps<br>supplied. | Increase. | Decrease. | Price<br>received<br>per M,<br>including<br>Expenses. | Expense<br>of Lighting<br>and Care<br>of Lamps<br>per M. |
|------------------------|---------------------------------|-----------|-----------|---|--|
| Boston, . . . .        | 10,077                          | —         | 1         | \$0.726   | \$0.045  |
| Cambridge, . . .       | 305                             | —         | —         | 2.114   | 1.105  |
| Charlestown, . .       | 526                             | —         | —         | .750  | —  |
| Citizens' (Nantucket), | 2                               | —         | —         | 2.000   | —  |
| Citizens' (Quincy), .  | 221                             | —         | —         | 1.025   | .264   |
| East Boston, . . .     | 887                             | —         | 17        | .815  | .027   |
| Fall River, . . .      | 373                             | —         | 21        | 1.207   | —  |
| Gloucester, . . .      | 116                             | —         | 1         | 1.000   | —  |
| Haverhill, . . .       | 632                             | 4         | —         | 1.757   | .909   |
| Lawrence, . . . .      | 13                              | —         | —         | .750  | —  |
| Lowell, . . . . .      | 1,590                           | 8         | —         | 1.879   | 1.143  |
| Lynn, . . . . .        | 70                              | —         | —         | 1.449   | —  |
| New Bedford, . . .     | 782                             | —         | 220       | 2.401   | 1.237  |
| Newton, . . . . .      | 1,024                           | —         | 41        | 2.441   | 2.303  |
| Worcester, . . . .     | 691                             | 12        | —         | .770  | —  |

TABLE 13. — *Analysis of Reported Income and Expenditures of the Larger Companies.*

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Beverly Gas and Electric Company, Charlestown Gas and Electric Company, Fitchburg Gas and Electric Light Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company, North Adams Gas Light Company, Suburban Gas and Electric Company, Webster and Southbridge Gas and Electric Company and Holyoke Municipal Plant sell electricity as well as gas; consequently, the total income, dividends interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 435 gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 429 and 432 give the respective amounts of gas made, bought and sold during the year.

## 1. INCOME.

| No. of Company. | COMPANY.                      | GAS INCOME.             |                    |                       |                 |                     |              | Income from Sources other than Gas Business, including Net Income from Electric Business. | TOTAL INCOME FOR YEAR. |           | No. of Company. |
|-----------------|-------------------------------|-------------------------|--------------------|-----------------------|-----------------|---------------------|--------------|---|------------------------|-----------|-----------------|
|                 |                               | From Private Consumers. | From Public Lamps. | From Other Companies. | From Residuals. | From Other Sources. | Amount.      |   | Per M sold.            |           |                 |
| 1               | Arlington, . . . . .          | \$377,506 23            | -                  | \$50,902 42           | -               | \$6,440 12          | -            | -   | \$434,848 77           | \$1.61678 | 1               |
| 2               | Attleboro, . . . . .          | 161,112 27              | -                  | -                     | -               | 3,707 37            | -            | -   | 164,819 64             | \$1.52837 | 2               |
| 3               | Beverly, . . . . .            | 232,494 05              | -                  | -                     | \$4,902 46      | 7,952 63            | \$245,349 14 | \$1.82884   | 338,927 80             | -         | 3               |
| 4               | Boston, . . . . .             | 8,209,516 08            | \$102,111 28       | 1,778,878 61          | 126,396 85      | 42,915 75           | -            | -   | 10,259,818 57          | 1.22559   | 4               |
| 5               | Brockton, . . . . .           | 904,894 94              | -                  | 42,738 77             | 39,635 87       | 4,254 02            | -            | -   | 991,523 60             | 1.92804   | 5               |
| 6               | Cambridge, . . . . .          | 1,842,167 56            | 8,748 90           | 354 31                | 274,801 34      | 6,713 58            | -            | -   | 2,132,785 69           | 1.77258   | 6               |
| 7               | Charlestown, . . . . .        | 505,802 73              | 4,671 10           | -                     | 233,358 20      | 4,720 16            | 748,552 19   | 1.98022   | 826,900 63             | -         | 7               |
| 8               | Citizens' (Quincy), . . . . . | 451,278 75              | 3,166 90           | -                     | -               | 7,240 18            | -            | -   | 461,085 83             | 1.58782   | 8               |
| 9               | Dedham, . . . . .             | 178,137 27              | -                  | -                     | -               | 4,593 14            | -            | -   | 182,730 41             | 1.49253   | 9               |
| 10              | East Boston, . . . . .        | 806,133 34              | 10,545 65          | 184 99                | 37              | 31,535 80           | -            | -   | 848,400 15             | 1.33359   | 10              |

|    |                                 |              |                       |            |            |           |              |         |              |         |    |
|----|---------------------------------|--------------|-----------------------|------------|------------|-----------|--------------|---------|--------------|---------|----|
| 11 | Fall River, . . . . .           | 949,839 32   | 5,993 48              | 5,771 18   | 159,535 79 | 3,195 23  | -            | -       | 1,124,335 00 | 1,39146 | 11 |
| 12 | Fitchburg, . . . . .            | 363,233 77   | -                     | -          | 58,010 53  | 3,734 85  | 424,979 15   | 1,96682 | 526,153 59   | -       | 12 |
| 13 | Gloucester, . . . . .           | 170,858 62   | 1,212 10              | -          | 281 96     | 4,775 75  | -            | -       | 177,128 43   | 1,71157 | 13 |
| 14 | Haverhill, . . . . .            | 457,805 74   | 9,106 31              | -          | 11,167 61  | 17,081 82 | -            | -       | 495,161 48   | 1,26092 | 14 |
| 15 | Holyoke, <sup>1</sup> . . . . . | 452,598 51   | 3,632 94 <sup>2</sup> | -          | 25,804 89  | 48 00     | 482,084 34   | 1,65171 | 632,470 28   | -       | 15 |
| 16 | Lawrence, . . . . .             | 1,010,958 90 | 298 04                | -          | 192,032 21 | 16,058 78 | 1,219,257 93 | 1,88114 | 1,448,994 10 | -       | 16 |
| 17 | Lowell, . . . . .               | 1,265,922 10 | 34,582 94             | -          | 125,630 08 | 16,714 07 | -            | -       | 1,442,849 79 | 1,81156 | 17 |
| 18 | Lynn, . . . . .                 | 1,403,603 75 | 1,278 40              | 603 00     | 117,513 61 | 12,328 04 | 1,535,326 80 | 1,55120 | 1,839,775 07 | -       | 18 |
| 19 | Malden, . . . . .               | 1,296,803 08 | -                     | 306,348 61 | 56,360 20  | 10,451 64 | -            | -       | 1,669,963 53 | 1,42981 | 19 |
| 20 | New Bedford, . . . . .          | 1,130,968 59 | 38,830 68             | -          | 37,984 43  | 34,123 92 | 1,241,907 62 | 1,49072 | 1,751,856 34 | -       | 20 |
| 21 | Newton, . . . . .               | 1,173,191 90 | 5,409 89              | 93 60      | -          | 36,619 37 | -            | -       | 1,215,314 76 | 1,33830 | 21 |
| 22 | North Adams, . . . . .          | 168,463 01   | -                     | 76,871 52  | 2,641 00   | 973 41    | 248,948 94   | 1,45853 | 285,813 15   | -       | 22 |
| 23 | Northampton, . . . . .          | 182,752 33   | -                     | -          | 6,710 74   | 9,136 64  | -            | -       | 198,599 71   | 1,91120 | 23 |
| 24 | Old Colony, . . . . .           | 265,911 03   | -                     | -          | 186 10     | 6,027 90  | -            | -       | 272,075 03   | 2,31528 | 24 |
| 25 | Pittsfield, . . . . .           | 526,747 73   | -                     | -          | 6,053 78   | 859 50    | -            | -       | 533,661 01   | 1,73262 | 25 |
| 26 | Salem, . . . . .                | 477,819 16   | -                     | -          | 29,180 36  | 7,557 21  | -            | -       | 514,556 73   | 1,86877 | 26 |
| 27 | Springfield, . . . . .          | 1,879,311 98 | -                     | 51,087 53  | 190,904 42 | 29,403 18 | -            | -       | 2,150,707 11 | 1,56148 | 27 |
| 28 | Suburban, . . . . .             | 421,932 63   | -                     | -          | -          | 8,041 50  | 429,974 13   | 1,52554 | 541,779 15   | -       | 28 |
| 29 | Taunton, . . . . .              | 305,316 32   | -                     | 106,872 84 | 33,135 86  | 4,576 93  | -            | -       | 449,901 95   | 1,46368 | 9  |
| 30 | Webster, . . . . .              | 177,160 05   | -                     | -          | -          | 2,912 18  | 180,072 23   | 1,65625 | 257,093 84   | -       | 30 |
| 31 | West Boston, . . . . .          | 148,472 84   | -                     | 70,911 49  | 3,586 87   | 6,254 86  | -            | -       | 229,226 06   | 1,33946 | 31 |
| 32 | Worcester, . . . . .            | 1,644,143 85 | 6,822 18              | -          | 90,392 17  | 11,130 69 | -            | -       | 1,752,488 89 | 1,67764 | 32 |

<sup>1</sup> Municipal plant; for fiscal year 1921.<sup>2</sup> From municipal buildings.

## 2. OPERATING EXPENSES.

## (a) Expenses of Manufacture.

| COMPANY. |                       | COAL.        |                     | ENRICHERS.   |                     | PURIFIERS. |                     | WATER.    |                     | No. of Company. |
|----------|-----------------------|--------------|---------------------|--------------|---------------------|------------|---------------------|-----------|---------------------|-----------------|
|          |                       | Amount.      | Per M made (Cents). | Amount.      | Per M made (Cents). | Amount.    | Per M made (Cents). | Amount.   | Per M made (Cents). | No. of Company. |
| 1        | Arlington.            | \$80,413 51  | 27.921              | \$93,263 40  | 32.382              | \$1,205 08 | .418                | \$467 32  | .162                | 1               |
| 2        | Attleboro.            |              |                     |              |                     |            |                     | 65 46     | .060                | 2               |
| 3        | Beverly.              | 40,241 55    | 25.755              | 45,081 65    | 28.853              | 1,023 75   | .655                | 490 72    | .314                | 3               |
| 4        | Boston.               | 2,440,477 88 | 39.132              | 1,019,289 19 | 16.344              | 20,433 10  | .327                | 18,749 86 | .301                | 4               |
| 5        | Brookton.             | 217,240 37   | 38.290              | 129,385 00   | 22.805              | 2,183 83   | .385                | 4,159 72  | .733                | 5               |
| 6        | Cambridge.            | 791,831 95   | 62.772              | 97,131 70    | 7.700               | 15,516 67  | 1.230               | 4,991 70  | .396                | 6               |
| 7        | Charlestown.          | 421,767 59   | 97.517              |              |                     | 659 97     | .153                | 2,899 10  | .670                | 7               |
| 8        | Citizens' (Quincy).   |              |                     |              |                     |            |                     |           |                     | 8               |
| 9        | Dedham.               |              |                     |              |                     |            |                     | 152 50    | .112                | 9               |
| 10       | East Boston.          | 648 23       | 101.1               |              |                     |            |                     | 46 20     | .007                | 10              |
| 11       | Fall River.           | 410,409 51   | 47.643              | 95,760 25    | 11.117              | 7,805 90   | .906                | 3,559 00  | .413                | 11              |
| 12       | Fitchburg.            | 146,967 69   | 61.511              | 24,408 88    | 10.216              | 330 15     | .138                | 1,388 01  | .581                | 12              |
| 13       | Gloucester.           | 36,597 99    | 33.927              | 24,369 11    | 22.591              | 83 21      | .077                | 822 28    | .762                | 13              |
| 14       | Haverhill.            | 114,126 65   | 27.010              | 80,725 57    | 19.105              | 295 05     | .070                | 1,267 38  | .300                | 14              |
| 15       | Holyoke. <sup>2</sup> | 149,901 31   | 48.560              | 43,788 56    | 14.186              | 587 21     | .190                | 663 84    | .215                | 15              |
| 16       | Lawrence.             | 472,920 17   | 63.139              | 62,605 11    | 8.358               | 6,455 40   | .862                | 5,287 93  | .706                | 16              |
| 17       | Lowell.               | 503,103 62   | 62.510              | 104,073 08   | 12.931              | 5,035 93   | .626                | 1,659 16  | .206                | 17              |
| 18       | Lynn.                 | 492,634 64   | 45.690              | 230,351 43   | 21.364              | 4,312 87   | .400                | 5,170 41  | .479                | 18              |
| 19       | Malden.               | 421,246 73   | 33.235              | 320,271 11   | 25.268              | 1,235 66   | .098                | 8,456 38  | .667                | 19              |
| 20       | New Bedford.          | 252,226 21   | 28.430              | 307,342 46   | 34.643              | 2,749 50   | .310                | 2,203 43  | .248                | 20              |
| 21       | Newton.               |              |                     |              |                     |            |                     |           |                     | 21              |
| 22       | North Adams.          | 58,762 58    | 31.164              | 69,291 06    | 36.748              | 1,723 32   | .914                |           |                     | 22              |
| 23       | Northampton.          | 51,683 73    | 45.845              | 26,709 01    | 23.692              | 60 00      | .053                | 134 05    | .119                | 23              |
| 24       | Old Colony.           | 59,808 81    | 45.882              | 36,573 41    | 28.059              | 2,141 74   | 1.643               | 1,114 60  | .855                | 24              |
| 25       | Pittsfield.           | 118,192 62   | 37.255              | 118,157 71   | 37.244              | 1,249 75   | .394                | 1,475 13  | .465                | 25              |
| 26       | Salem.                | 124,331 21   | 41.384              | 73,602 11    | 24.499              | 1,650 00   | .549                | 3,025 24  | 1.007               | 26              |
| 27       | Springfield.          | 590,949 77   | 39.972              | 251,830 45   | 17.034              | 4,100 00   | .277                | 6,097 10  | .412                | 27              |
| 28       | Suburban.             |              |                     |              |                     |            |                     |           |                     | 28              |
| 29       | Taunton.              | 178,771 15   | 54.458              | 43,832 67    | 13.353              | 1,305 04   | .398                | 281 28    | .086                | 29              |
| 30       | Webster.              | 45,493 05    | 32.744              | 42,167 73    | 35.912              | 456 54     | .389                | 1,050 00  | .894                | 30              |
| 31       | West Boston.          | 60,100 98    | 32.945              | 34,498 75    | 18.911              | 1,254 56   | .688                | 838 68    | .460                | 31              |
| 32       | Worcester.            | 501,249 74   | 47.045              | 224,347 51   | 21.056              | 2,240 72   | .210                | 10,448 18 | .981                | 32              |

1 Per M bought.

2 Municipal plant.

2. OPERATING EXPENSES — Continued.  
(a) Expenses of Manufacture — Continued.

| No. of Company. | COMPANY.            | WAGES.      |                    | STATION EXPENSES.<br>TOOLS, ETC. |                           | WORKS' STRUCTURES. |                   | REPAIRS AND RENEWALS.<br>MACHINERY AND EQUIP-<br>MENT. |                           | No. of Company. |
|-----------------|---------------------|-------------|--------------------|----------------------------------|---------------------------|--------------------|-------------------|--|---------------------------|-----------------|
|                 |                     | Amount.     | Per M<br>(Cents).  | Amount.                          | Per M<br>made<br>(Cents). | Amount.            | Per M<br>(Cents). | Amount.  | Per M<br>made<br>(Cents). |                 |
|                 |                     |             |                    |                                  |                           |                    |                   |  |                           |                 |
| 1               | Arlington,          | \$24,262 14 | 8.424              | \$2,828 58                       | .982                      | \$3,176 78         | 1.103             | \$4,359 62   | 1.514                     | 1               |
| 2               | Attleboro,          | 7,071 58    | 6.451 <sup>1</sup> | 484 28                           | .441 <sup>1</sup>         | 1,060 77           | .908 <sup>1</sup> | —  | —                         | 2               |
| 3               | Beverly,            | 21,374 64   | 13.680             | 13,806 06                        | 8.836                     | 16,159 30          | 10.342            | —  | —                         | 3               |
| 4               | Boston,             | 527,916 82  | 8.465              | 58,782 35                        | .942                      | 10,729 64          | .172              | 390,457 40   | 6.261                     | 4               |
| 5               | Brockton,           | 115,043 71  | 20.277             | 13,303 10                        | 2.345                     | 10,068 63          | 1.775             | 24,437 91  | 4.307                     | 5               |
| 6               | Cambridge,          | 137,190 99  | 10.875             | 4,046 50                         | .321                      | 18,466 69          | 1.464             | 164,361 61   | 13.030                    | 6               |
| 7               | Charlestown,        | 73,424 80   | 16.977             | 1,925 51                         | .445                      | 39,481 18          | 9.128             | —  | —                         | 7               |
| 8               | Citizens' (Quincy), | —           | —                  | —                                | —                         | —                  | —                 | —  | —                         | 8               |
| 9               | Dedham,             | —           | —                  | —                                | —                         | 1,881 97           | 1.386             | —  | —                         | 9               |
| 10              | East Boston,        | 4,767 31    | .743 <sup>1</sup>  | 7 02                             | .001 <sup>1</sup>         | 1,433 48           | .223 <sup>1</sup> | —  | —                         | 10              |
| 11              | Fall River,         | 93,916 99   | 10.902             | 5,376 94                         | .624                      | 6,439 61           | .748              | 42,330 92  | 4.914                     | 11              |
| 12              | Fitchburg,          | 34,468 66   | 14.426             | 4,228 16                         | 1.770                     | 6,919 98           | 2.896             | 13,588 63  | 5.087                     | 12              |
| 13              | Gloucester,         | 17,269 07   | 16.009             | 3,212 60                         | 2.978                     | 2,658 08           | 2.464             | 3,047 50   | 2.826                     | 13              |
| 14              | Haverhill,          | 42,574 47   | 10.076             | 3,168 40                         | .750                      | 2,913 04           | .689              | 7,687 08   | 1.819                     | 14              |
| 15              | Holyoke,            | 69,808 52   | 22.614             | 6,490 56                         | 2.103                     | 7,453 64           | 2.415             | 37,267 43  | 12.072                    | 15              |
| 16              | Lawrence,           | 164,061 38  | 3,277 24           | 3,277 24                         | .438                      | 30,544 51          | 4.078             | 20,334 20  | 2.715                     | 16              |
| 17              | Lowell,             | 174,108 21  | 21.633             | 116,704 20                       | 14.500                    | —                  | —                 | 72,091 64  | 8.957                     | 17              |
| 18              | Lynn,               | 124,837 54  | 11.578             | 21,031 49                        | 1.950                     | 12,168 33          | 1.129             | 96,585 76  | 8.958                     | 18              |
| 19              | Malden,             | 138,897 57  | 12.537             | 20,874 33                        | 1.647                     | 14,143 69          | 1.116             | 44,102 14  | 3.480                     | 19              |
| 20              | New Bedford,        | 83,572 28   | 9.420              | 20,240 42                        | 2.282                     | 34,049 78          | 3.838             | 15,995 33  | 1.803                     | 20              |
| 21              | Newton,             | —           | —                  | 16,929 16                        | 1.830 <sup>1</sup>        | 8,022 98           | .867 <sup>1</sup> | 3,602 16   | .389 <sup>1</sup>         | 21              |
| 22              | North Adams,        | 20,201 52   | 10.714             | 2,869 26                         | 1.522                     | 781 06             | .414              | 6,564 13   | 3.481                     | 22              |
| 23              | Northampton,        | 18,173 47   | 16.120             | 5,417 91                         | 4.806                     | 863 23             | .766              | 1,532 92   | 1.377                     | 23              |
| 24              | Old Colony,         | 12,193 26   | 9.355              | 981 71                           | .753                      | 630 34             | .483              | 2,921 97   | 2.242                     | 24              |
| 25              | Pittsfield,         | 46,511 58   | 14.661             | 1,190 74                         | .375                      | 4,693 18           | 1.479             | 16,631 72  | 5.243                     | 25              |
| 26              | Salmon,             | 41,991 19   | 13.977             | 2,899 91                         | .965                      | 8,269 28           | 2.753             | 34,473 20  | 11.475                    | 26              |
| 27              | Springfield,        | 207,177 39  | 14.014             | 37,401 38                        | 2.530                     | 45,926 76          | 3.107             | 101,775 86   | 6.884                     | 27              |
| 28              | Suburban,           | —           | —                  | —                                | —                         | —                  | —                 | 21 87  | .007 <sup>1</sup>         | 28              |
| 29              | Taunton,            | 47,825 85   | 14.569             | 1,958 43                         | .596                      | 24,752 05          | 7.540             | 9,848 16   | 3.090                     | 29              |
| 30              | Webster,            | 9,125 23    | 7.771              | 353 06                           | .301                      | 68 11              | .058              | 2,080 92   | 1.772                     | 30              |
| 31              | West Boston,        | 24,357 04   | 13.351             | 131 01                           | .072                      | —                  | —                 | 4,602 82   | 2.523                     | 31              |
| 32              | Worcester,          | 209,127 30  | 19.628             | 41,334 30                        | 3.879                     | 20,292 69          | 1.904             | 111,139 86   | 10.431                    | 32              |

<sup>1</sup> Per M bought.<sup>2</sup> Municipal plant.

## 2. OPERATING EXPENSES — Continued.

## (a) Expenses of Manufacture — Concluded.

| No. of Company. | COMPANY.              | TOTAL COST OF MANUFACTURE. |                     | NET COST IN HOLDER (COST LESS RESIDUALS SOLD). |                      | GAS PURCHASED. |                       | TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDERS. |                     | No. of Company. |
|-----------------|-----------------------|----------------------------|---------------------|--|----------------------|----------------|-----------------------|--|---------------------|-----------------|
|                 |                       | Amount.                    | Per M made (Cents). | Amount.  | Per M made (Cents).  | Amount.        | Per M bought (Cents). | Amount.  | Per M sold (Cents). |                 |
| 1               | Arlington,            | \$209,976 43               | 72.906              | \$209,976 43                                   | 72.906               | \$93 60        | 117.736               | \$210,070 03   | 78.105              | 1               |
| 2               | Attleboro,            |                            | —                   | 115,554 93                                     | 105.422 <sup>1</sup> | 106,872 84     | 97.502                | 115,554 93   | 107.153             | 2               |
| 3               | Beverly,              | 138,177 67                 | 88.435              | 133,275 21                                     | 85.297               | —              | —                     | 133,275 21   | 99.344              | 3               |
| 4               | Boston,               | 4,486,836 24               | 71.944              | 4,390,439 39                                   | 69.917               | 1,160,982 08   | 49.817                | 5,521,421 47   | 65.956              | 4               |
| 5               | Brockton,             | 515,822 27                 | 90.917              | 476,186 40                                     | 83.930               | —              | —                     | 476,186 40   | 92.595              | 5               |
| 6               | Cambridge,            | 1,233,537 81               | 97.788              | 958,736 47                                     | 76.003               | 423 84         | 152.077               | 959,160 31   | 79.717              | 6               |
| 7               | Charlestown,          | 540,158 15                 | 124.890             | 306,799 95                                     | 70.935               | 19,171 89      | 100.010               | 325,971 84   | 86.233              | 7               |
| 8               | Citizens' (Quincy),   | —                          | —                   | —  | —                    | 275,085 80     | 92.401                | 275,085 80   | 94.607              | 8               |
| 9               | Dedham,               | —                          | —                   | 104,092 65                                     | 76.641 <sup>1</sup>  | 102,058 18     | 75.143                | 104,092 65   | 85.023              | 9               |
| 10              | East Boston,          | —                          | —                   | 574,239 42                                     | 89.426 <sup>1</sup>  | 567,337 55     | 88.351                | 574,239 42   | 90.264              | 10              |
| 11              | Fall River,           | 665,599 12                 | 77.967              | 506,063 33                                     | 58.747               | —              | —                     | 506,063 33   | 62.630              | 11              |
| 12              | Fitchburg,            | 232,300 16                 | 97.225              | 174,289 63                                     | 72.947               | —              | —                     | 174,289 63   | 80.654              | 12              |
| 13              | Gloucester,           | 88,059 84                  | 81.634              | 87,777 88                                      | 81.373               | —              | —                     | 87,777 88  | 84.818              | 13              |
| 14              | Haverhill,            | 232,757 64                 | 59.819              | 241,590 03                                     | 57.176               | —              | —                     | 241,590 03   | 61.521              | 14              |
| 15              | Holyoke, <sup>2</sup> | 315,961 07                 | 102.355             | 290,156 18                                     | 93.995               | —              | —                     | 290,156 18   | 99.412              | 15              |
| 16              | Lawrence,             | 765,485 94                 | 102.199             | 573,453 73                                     | 76.561               | —              | —                     | 573,453 73   | 88.476              | 16              |
| 17              | Lowell,               | 976,775 84                 | 121.363             | 851,145 16                                     | 105.754              | —              | —                     | 851,145 16   | 106.865             | 17              |
| 18              | Lynn,                 | 987,092 47                 | 91.548              | 869,578 86                                     | 80.650               | —              | —                     | 869,578 86   | 87.857              | 18              |
| 19              | Malden,               | 989,227 61                 | 78.048              | 932,867 41                                     | 73.600               | 539 30         | 145.756               | 933,406 71   | 79.918              | 19              |
| 20              | New Bedford,          | 718,379 41                 | 80.974              | 680,394 98                                     | 76.692               | —              | —                     | 680,394 98   | 81.671              | 20              |
| 21              | Newton,               | —                          | —                   | 852,008 99                                     | 92.092 <sup>1</sup>  | 823,454 69     | 89.006                | 852,008 99   | 93.816              | 21              |
| 22              | North Adams,          | 160,192 93                 | 84.957              | 157,551 93                                     | 83.556               | —              | —                     | 157,551 93   | 92.306              | 22              |
| 23              | Northampton,          | 104,594 32                 | 92.778              | 97,883 58                                      | 86.826               | —              | —                     | 97,883 58  | 94.197              | 23              |
| 24              | Old Colony,           | 116,360 84                 | 89.272              | 116,224 74                                     | 89.168               | —              | —                     | 116,224 74   | 98.904              | 24              |
| 25              | Pittsfield,           | 308,102 46                 | 97.116              | 302,048 68                                     | 95.209               | —              | —                     | 302,048 68   | 98.065              | 25              |
| 26              | Salem,                | 290,242 14                 | 96.609              | 261,061 78                                     | 86.896               | 603 00         | 120.000               | 261,664 78   | 95.032              | 26              |
| 27              | Springfield,          | 1,245,258 71               | 84.230              | 1,054,354 29                                   | 71.317               | —              | —                     | 1,054,354 29   | 76.549              | 27              |
| 28              | Suburban,             | —                          | —                   | 300,813 34                                     | 100.914 <sup>1</sup> | 300,791 47     | 100.907               | 300,813 34   | 106.728             | 28              |
| 29              | Taunton,              | 308,574 63                 | 94.000              | 275,438 77                                     | 83.906               | —              | —                     | 275,438 77   | 89.608              | 29              |
| 30              | Webster,              | 100,704 64                 | 85.841              | 100,794 64                                     | 85.841               | —              | —                     | 100,794 64   | 92.707              | 30              |
| 31              | West Boston,          | 128,783 84                 | 68.950              | 122,196 97                                     | 66.984               | —              | —                     | 122,196 97   | 71.404              | 31              |
| 32              | Worcester,            | 1,120,180 30               | 105.134             | 1,029,788 13                                   | 96.651               | —              | —                     | 1,029,788 13   | 98.580              | 32              |

<sup>1</sup> Per M bought.<sup>2</sup> Municipal plant.



2. OPERATING EXPENSES — Continued.  
(b) Expenses of Distribution.

| No. of Company. | COMPANY.            | WAGES.     |                     | TOOLS AND APPLIANCES. |                     | GAS STOVES. |                     | REPAIRS OF MAINS AND SERVICES. |                     | No. of Company. |
|-----------------|---------------------|------------|---------------------|-----------------------|---------------------|-------------|---------------------|--------------------------------|---------------------|-----------------|
|                 |                     | Amount.    | Per M sold (Cents). | Amount.               | Per M sold (Cents). | Amount.     | Per M sold (Cents). | Amount.                        | Per M sold (Cents). |                 |
| 1               | Arlington,          | \$8,647 51 | 3.215               | \$10,345 74           | 3.847               | \$7,189 60  | 2.673               | \$2,763 16                     | 1.027               | 1               |
| 2               | Attleboro,          | 7,382 20   | 6.846               | 1,610 97              | 1.494               | —           | —                   | 574 99                         | .533                | 2               |
| 3               | Beverly,            | 3,186 68   | 2.376               | 5,877 75              | 4.381               | 1,980 02    | 1.476               | 7,785 48                       | 5.803               | 3               |
| 4               | Brockton,           | 504,044 29 | 6.021               | 16,464 38             | 1.197               | 15,122 79   | .181                | 328,322 05                     | 3.922               | 4               |
| 5               | Cambridge,          | 44,825 01  | 8.716               | 12,870 27             | 2.503               | —           | —                   | 12,559 94                      | 2.442               | 5               |
| 6               | Cambridge,          | 95,436 21  | 7.932               | 21,223 41             | 1.764               | 10,582 49   | .879                | 14,508 57                      | 1.206               | 6               |
| 7               | Charlestown,        | 25,816 35  | 6.829               | 3,043 87              | .805                | —           | —                   | 7,229 66                       | 1.913               | 7               |
| 8               | Citizens' (Quincy), | 27,071 30  | 9.310               | 1,055 05              | .363                | 516 72      | .178                | 2,324 10                       | .799                | 8               |
| 9               | Dedham,             | 3,648 73   | 2.980               | 2,151 06              | 1.757               | 3,246 91    | 2.652               | 2,211 22                       | 1.009               | 9               |
| 10              | East Boston,        | 40,099 48  | 6.303               | 3,658 17              | .575                | 9,250 92    | 1.454               | 6,994 41                       | 1.099               | 10              |
| 11              | East River,         | 36,551 78  | 4.524               | 7,27 27               | .090                | 6,662 23    | .824                | 31,437 70                      | 3.891               | 11              |
| 12              | Fitchburg,          | 15,885 98  | 7.351               | 7,464 73              | 3.455               | 1,197 30    | .554                | 2,743 18                       | 1.269               | 12              |
| 13              | Gloucester,         | 4,575 01   | 4.421               | 2,022 16              | 1.924               | 1,897 34    | 1.833               | 2,909 54                       | 2.135               | 13              |
| 14              | Haverhill,          | 9,267 97   | 2.360               | 9,203 02              | 2.344               | 3,100 30    | 1.789               | 3,195 98                       | .814                | 14              |
| 15              | Holyoke, 1          | 9,561 61   | 3.276               | 9,842 75              | 3.372               | 5,589 53    | 1.915               | 3,189 11                       | 1.093               | 15              |
| 16              | Lawrence,           | 33,093 67  | 3.306               | 6,456 01              | .996                | —           | —                   | 21,087 39                      | 3.253               | 16              |
| 17              | Lowell,             | 30,328 35  | 3.808               | 3,294 39              | .414                | 15,736 58   | 1.976               | 9,975 43                       | 1.252               | 17              |
| 18              | Lynn,               | 65,157 16  | 6.583               | 25,441 02             | 2.570               | 19,260 80   | 1.946               | 32,835 86                      | 3.318               | 18              |
| 19              | Malden,             | 76,319 18  | 6.534               | 35,942 86             | 3.078               | 9,461 99    | .810                | 16,431 12                      | 1.407               | 19              |
| 20              | New Bedford,        | 78,856 50  | 9.466               | 14,464 82             | 1.736               | —           | —                   | 3,822 48                       | .459                | 20              |
| 21              | Newton,             | 35,289 55  | 3.886               | 3,062 28              | .339                | 33,330 11   | 3.670               | 38,021 11                      | 4.186               | 21              |
| 22              | North Adams,        | 5,829 97   | 3.416               | 2,045 62              | 1.587               | 3,461 74    | 2.028               | 4,663 67                       | 2.733               | 22              |
| 23              | Northampton,        | 3,555 26   | 3.421               | 1,705 63              | 1.007               | 2,163 39    | 2.081               | 1,937 86                       | 1.865               | 23              |
| 24              | Old Colony,         | 5,344 22   | 4.548               | 947 42                | .806                | 1,186 34    | 1.009               | 4,674 76                       | 3.979               | 24              |
| 25              | Pittsfield,         | 13,002 77  | 4.221               | 7,631 65              | 2.478               | 1,338 58    | .434                | 7,641 92                       | 2.482               | 25              |
| 26              | Salem,              | 7,717 43   | 2.803               | 4,949 89              | 1.797               | 2,139 46    | .777                | 7,928 10                       | 2.880               | 26              |
| 27              | Springfield,        | 110,653 25 | 8.034               | 43,471 45             | 3.156               | 46,850 65   | 3.401               | 9,378 89                       | .681                | 27              |
| 28              | Saburban,           | 17,732 77  | 6.291               | 16,232 32             | 5.759               | 3,894 55    | 1.382               | 2,908 02                       | 1.032               | 28              |
| 29              | Taunton,            | 22,436 46  | 7.299               | 2,054 97              | .669                | —           | —                   | 627 83                         | .204                | 29              |
| 30              | Wobster,            | 6,095 06   | 5.606               | 233 92                | .215                | 66 00       | .061                | 3,530 13                       | 3.247               | 30              |
| 31              | West Boston,        | 13,489 61  | 7.882               | 1,340 50              | .783                | 4,602 66    | 2.690               | 4,552 02                       | 2.660               | 31              |
| 32              | Worcester,          | 50,675 66  | 4.851               | 20,352 43             | 1.948               | 15,663 73   | 1.499               | 29,406 18                      | 2.821               | 32              |

<sup>1</sup> Municipal plant.

## 2. OPERATING EXPENSES — Continued.

## (b) Expenses of Distribution — Concluded.

| No. of Company. | COMPANY.            | REPAIRS AND RENEWALS OF METERS. |                     | PUBLIC LAMPS. |                     | OTHER EXPENSES. |                     | TOTAL COST OF DISTRIBUTION. |                     | No. of Company. |
|-----------------|---------------------|---------------------------------|---------------------|---------------|---------------------|-----------------|---------------------|-----------------------------|---------------------|-----------------|
|                 |                     | Amount.                         | Per M sold (Cents). | Amount.       | Per M sold (Cents). | Amount.         | Per M sold (Cents). | Amount.                     | Per M sold (Cents). |                 |
| 1               | Arlington.          | \$4,464 65                      | 1.660               | —             | —                   | —               | —                   | \$33,410 66                 | 12.422              | 1               |
| 2               | Attleboro.          | 564 38                          | 1.523               | —             | —                   | \$173 88        | .161                | 10,306 42                   | 9.557               | 2               |
| 3               | Beverly.            | 6,015 43                        | 4.484               | —             | —                   | —               | —                   | 24,845 36                   | 18.520              | 3               |
| 4               | Boston.             | 295,743 90                      | 3.533               | \$6,387 88    | .076                | 39,505 05       | .472                | 1,205,590 34                | 14.402              | 4               |
| 5               | Brockton.           | 11,569 78                       | 2.248               | —             | —                   | —               | —                   | 81,816 00                   | 15.909              | 5               |
| 6               | Cambridge.          | 36,418 47                       | 3.027               | 4,573 33      | .380                | —               | —                   | 182,742 48                  | 15.188              | 6               |
| 7               | Charlestown.        | 3,907 92                        | 1.034               | —             | —                   | —               | —                   | 39,997 80                   | 10.581              | 7               |
| 8               | Citizens' (Quincy). | 5,981 40                        | 2.037               | 816 07        | .281                | 1,403 31        | .483                | 39,167 95                   | 13.471              | 8               |
| 9               | Dedham.             | 2,255 37                        | 1.842               | —             | —                   | —               | —                   | 13,513 29                   | 11.037              | 9               |
| 10              | East Boston.        | 17,880 19                       | 2.811               | 354 77        | .056                | 1,745 63        | .274                | 79,983 57                   | 12.572              | 10              |
| 11              | Fall River.         | 36,775 05                       | 4.551               | —             | —                   | —               | —                   | 112,154 03                  | 13.880              | 11              |
| 12              | Fitchburg.          | 6,484 11                        | 3.001               | —             | —                   | —               | —                   | 33,775 55                   | 15.630              | 12              |
| 13              | Gloicester.         | 1,432 60                        | 1.385               | —             | —                   | —               | —                   | 47,052 23                   | 11.728              | 13              |
| 14              | Haverhill.          | 17,571 77                       | 4.475               | 4,713 20      | 1.200               | —               | —                   | 12,136 65                   | 11.982              | 14              |
| 15              | Holyoke.            | 7,971 43                        | 2.731               | —             | —                   | —               | —                   | 36,154 43                   | 12.387              | 15              |
| 16              | Lawrence.           | 31,274 44                       | 4.825               | —             | —                   | —               | —                   | 91,911 51                   | 14.180              | 16              |
| 17              | Lowell.             | 33,007 30                       | 4.144               | 21,026 43     | 2.640               | —               | —                   | 174,869 02                  | 17.668              | 17              |
| 18              | Lynn.               | 32,174 18                       | 3.251               | —             | —                   | —               | —                   | 159,228 80                  | 13.633              | 18              |
| 19              | Malden.             | 21,073 65                       | 2.108               | 20,014 88     | 2.402               | —               | —                   | 134,718 99                  | 16.171              | 19              |
| 20              | New Bedford.        | 17,560 31                       | 1.642               | 17,578 99     | 1.936               | —               | —                   | 142,211 73                  | 15.659              | 20              |
| 21              | Newton.             | 14,909 69                       | 1.727               | —             | —                   | —               | —                   | 19,613 47                   | 11.491              | 21              |
| 22              | North Adams.        | 2,948 46                        | 1.260               | —             | —                   | —               | —                   | 10,010 91                   | 9.634               | 22              |
| 23              | Northampton.        | 1,308 78                        | 1.046               | —             | —                   | 2,126 58        | 1.809               | 19,034 31                   | 16.197              | 23              |
| 24              | Old Colony.         | 1,754 99                        | 2.496               | —             | —                   | —               | —                   | 37,303 72                   | 12.111              | 24              |
| 25              | Pittsfield.         | 7,688 80                        | 2.496               | —             | —                   | —               | —                   | 34,727 98                   | 12.613              | 25              |
| 26              | Salem.              | 11,993 10                       | 4.356               | —             | —                   | —               | —                   | 231,369 50                  | 16.798              | 26              |
| 27              | Springfield.        | 21,015 26                       | 1.526               | —             | —                   | —               | —                   | 46,754 18                   | 16.588              | 27              |
| 28              | Suburban.           | 5,986 52                        | 2.124               | —             | —                   | —               | —                   | 28,597 10                   | 9.304               | 28              |
| 29              | Taunton.            | 3,477 84                        | 1.132               | —             | —                   | —               | —                   | 1,043 91                    | 10.183              | 29              |
| 30              | Webster.            | 1,118 80                        | 1.029               | —             | —                   | —               | —                   | 25,479 24                   | 14.888              | 30              |
| 31              | West Boston.        | 1,494 45                        | .873                | —             | —                   | —               | —                   | 141,523 85                  | 13.548              | 31              |
| 32              | Worcester.          | 25,365 85                       | 2.429               | —             | —                   | —               | —                   | —                           | —                   | 32              |

1 Municipal plant.

2. OPERATING EXPENSES — *Concluded.*  
(c) *Office and Other Operating Expenses.*

| No. of Company. | COMPANY.            |   | OFFICE EXPENSES. |                     | TAXES.      |                     | MISCELLANEOUS EXPENSES. |                     | TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS. |                     | No. of Company. |
|-----------------|---------------------|---|------------------|---------------------|-------------|---------------------|-------------------------|---------------------|---|---------------------|-----------------|
|                 |                     |   | Amount.          | Per M sold (Cents). | Amount.     | Per M sold (Cents). | Amount.                 | Per M sold (Cents). | Amount.   | Per M sold (Cents). |                 |
| 1               | Arlington.          | . | \$40,750 30      | 15.151              | \$18,804 28 | 6.917               | \$7,166 96              | 2.665               | \$310,002 23  | 115.260             | 1               |
| 2               | Attleboro.          | . | 8,796 72         | 8.157               | 7,610 79    | 7.058               | 1,372 62                | 1.273               | 143,641 48  | 133.198             | 2               |
| 3               | Beverly.            | . | 25,592 60        | 19.077              | 14,802 32   | 11.033              | 2,670 68                | 1.991               | 201,186 17  | 149.965             | 3               |
| 4               | Boston.             | . | 593,752 16       | 7.093               | 705,600 00  | 8.429               | 249,076 81              | 2.975               | 8,275,440 78  | 98.855              | 4               |
| 5               | Brockton.           | . | 85,302 04        | 16.587              | 69,068 12   | 13.431              | 26,413 98               | 5.136               | 7,738,786 54  | 143.658             | 5               |
| 6               | Cambridge.          | . | 88,207 70        | 7.331               | 176,919 26  | 14.704              | 101,436 33              | 8.430               | 1,508,466 08  | 125.370             | 6               |
| 7               | Charlestown.        | . | 22,966 47        | 6.075               | 34,176 03   | 9.041               | 7,614 64                | 2.015               | 30,726 78   | 113.945             | 7               |
| 8               | Citizens' (Quincy). | . | 28,089 37        | 9.651               | 31,600 00   | 10.808              | 5,652 02                | 1.943               | 378,365 14  | 130.340             | 8               |
| 9               | Dedham.             | . | 20,278 72        | 12.064              | 8,847 36    | 7.226               | 15,049 60               | 2.366               | 148,892 18  | 121.615             | 9               |
| 10              | East Boston.        | . | 76,744 07        | 9.770               | 48,600 00   | 7.639               | 13,049 60               | 1.255               | 794,616 66  | 124.905             | 10              |
| 11              | Fall River.         | . | 78,945 93        | 9.770               | 87,770 33   | 10.862              | 10,132 51               | 2.589               | 795,066 13  | 98.397              | 11              |
| 12              | Fitchburg.          | . | 23,869 42        | 11.045              | 30,592 34   | 14.157              | 5,593 80                | 4.686               | 268,120 69  | 124.075             | 12              |
| 13              | Gloucester.         | . | 18,814 58        | 18.180              | 12,510 64   | 12.089              | 4,849 09                | 2.145               | 136,088 84  | 131.501             | 13              |
| 14              | Haverhill.          | . | 73,939 78        | 18.829              | 34,378 08   | 8.805               | 8,426 13                | 2.145               | 405,586 25  | 103.282             | 14              |
| 15              | Holyoke.            | . | 29,761 72        | 10.197              | —           | —                   | 2,719 81                | .932                | 358,792 14  | 122.928             | 15              |
| 16              | Lawrence.           | . | 28,912 44        | 4.461               | 87,859 51   | 13.555              | 20,200 88               | 3.117               | 802,338 07  | 123.789             | 16              |
| 17              | Lowell.             | . | 42,299 14        | 5.311               | 77,900 16   | 9.780               | 19,539 36               | 2.453               | 1,104,252 30  | 138.643             | 17              |
| 18              | Lynn.               | . | 51,766 05        | 5.230               | 97,281 79   | 9.829               | 31,890 03               | 3.221               | 1,225,385 75  | 123.805             | 18              |
| 19              | Malden.             | . | 52,428 94        | 4.489               | 115,991 61  | 9.931               | 19,720 36               | 1.688               | 1,280,776 42  | 109.659             | 19              |
| 20              | New Bedford.        | . | 35,107 24        | 4.214               | 59,440 57   | 7.135               | 14,975 08               | 1.797               | 924,636 86  | 110.988             | 20              |
| 21              | Newton.             | . | 73,000 50        | 8.038               | 60,815 00   | 6.696               | 22,002 35               | 2.423               | 1,150,038 57  | 126.632             | 21              |
| 22              | North Adams.        | . | 18,882 80        | 11.063              | 11,833 98   | 6.933               | 6,613 50                | 3.874               | 214,495 68  | 125.667             | 22              |
| 23              | Northampton.        | . | 16,981 00        | 16.241              | 7,146 52    | 7.166               | 3,881 93                | 3.688               | 136,153 94  | 131.026             | 23              |
| 24              | Old Colony.         | . | 28,363 52        | 24.136              | 24,563 18   | 20.903              | 3,347 42                | 2.849               | 191,533 17  | 162.989             | 24              |
| 25              | Pittsfield.         | . | 41,231 95        | 13.386              | 25,414 38   | 8.251               | 5,308 45                | 1.725               | 411,307 48  | 133.538             | 25              |
| 26              | Salem.              | . | 30,544 97        | 11.093              | 41,009 86   | 14.894              | 9,368 47                | 3.402               | 377,315 96  | 137.034             | 26              |
| 27              | Springfield.        | . | 70,708 59        | 5.134               | 152,935 50  | 11.104              | 32,208 52               | 2.338               | 1,541,576 40  | 111.923             | 27              |
| 28              | Suburban.           | . | 21,275 01        | 7.548               | 20,344 09   | 7.218               | 3,333 92                | 1.183               | 392,520 54  | 139.265             | 28              |
| 29              | Taunton.            | . | 15,028 05        | 4.889               | 19,825 02   | 6.450               | 6,141 91                | 1.998               | 345,030 85  | 112.250             | 29              |
| 30              | Webster.            | . | 10,124 24        | 9.312               | 9,201 85    | 8.464               | 2,709 97                | 2.493               | 133,874 61  | 123.134             | 30              |
| 31              | West Boston.        | . | 15,465 12        | 9.037               | 10,567 89   | 6.175               | 5,641 86                | 3.298               | 179,351 08  | 104.802             | 31              |
| 32              | Worcester.          | . | 78,560 97        | 7.521               | 109,994 57  | 10.530              | 28,393 74               | 2.718               | 1,388,261 26  | 132.897             | 32              |

1 Municipal plant.

## 3. NET EARNINGS AND THEIR APPLICATION.

| No. of Company. | COMPANY.              | BALANCE FROM YEAR'S OPERATION. | INTEREST.           | No. of Company. |
|-----------------|-----------------------|--------------------------------|---------------------|-----------------|
|                 |                       | Amount.                        | Per M sold (Cents). |                 |
| 1               | Arlington,            | \$124,846 54                   | 46.418              | 1               |
| 2               | Attleboro,            | 21,178 16                      | 19.639              | 2               |
| 3               | Beverly,              | 132,839 17                     | —                   | 3               |
| 4               | Boston,               | 1,861,497 04                   | 22.237              | 4               |
| 5               | Brockton,             | 213,101 19                     | 41.438              | 5               |
| 6               | Cambridge,            | 349,518 27                     | 20.049              | 6               |
| 7               | Charlestown,          | 162,815 65                     | —                   | 7               |
| 8               | Citizens' (Quincy),   | 82,120 69                      | 28.243              | 8               |
| 9               | Dedham,               | 33,858 23                      | 27.639              | 9               |
| 10              | East Boston,          | 53,783 12                      | 8.454               | 10              |
| 11              | Fall River,           | 169,733 08                     | 21.006              | 11              |
| 12              | Fitchburg,            | 200,022 37                     | —                   | 12              |
| 13              | Gloucester,           | 40,757 63                      | 39.383              | 13              |
| 14              | Haverhill,            | 78,407 62                      | 19.966              | 14              |
| 15              | Holyoke, <sup>1</sup> | 247,873 25                     | —                   | 15              |
| 16              | Lawrence,             | 454,623 82                     | —                   | 16              |
| 17              | Lowell,               | 212,966 81                     | 26.739              | 17              |
| 18              | Lynn,                 | 496,875 71                     | —                   | 18              |
| 19              | Malden,               | 332,826 91                     | 28.496              | 19              |
| 20              | New Bedford,          | 789,235 05                     | —                   | 20              |
| 21              | Newton,               | 65,276 19                      | 7.188               | 21              |
| 22              | North Adams,          | 68,676 47                      | —                   | 22              |
| 23              | Northampton,          | 55,735 03                      | 53.636              | 23              |
| 24              | Old Colony,           | 80,405 76                      | 68.423              | 24              |
| 25              | Pittsfield,           | 116,239 75                     | 37.739              | 25              |
| 26              | Salem,                | 108,000 41                     | 39.245              | 26              |
| 27              | Springfield,          | 418,226 29                     | 30.364              | 27              |
| 28              | Suburban,             | 149,258 61                     | —                   | 28              |
| 29              | Taunton,              | 71,525 14                      | 23.269              | 29              |
| 30              | Webster,              | 123,219 23                     | —                   | 30              |
| 31              | West Boston,          | 46,288 11                      | 27.048              | 31              |
| 32              | Worcester,            | 273,835 46                     | 26.214              | 32              |

<sup>1</sup> Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

| No. of Company. | COMPANY.              |                |                     | DIVIDENDS.   |                |         | MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION AND RESERVES. |               |                        | BALANCE.                |    | No. of Company. |
|-----------------|-----------------------|----------------|---------------------|--------------|----------------|---------|--|---------------|------------------------|-------------------------|----|-----------------|
|                 | Amount.               | Rate Per Cent. | Per M sold (Cents). | Amount.      | Per M (Cents). | Amount. | Amount, 1921.  | Amount, 1920. |                        |                         |    |                 |
| 1               | Arlington,            | .              | .                   | \$46,900 00  | 9              | 17.438  | \$34,854 78  | 12.959        | \$12,320 80            | \$652 48 <sup>1</sup>   | 1  |                 |
| 2               | Attleboro,            | .              | .                   | 13,920 00    | 12             | 12.908  | 6,346 77   | 5.885         | 707 74                 | 2,743 91 <sup>1</sup>   | 2  |                 |
| 3               | Beverly,              | .              | .                   | 89,375 00    | 13             | —       | 20,314 39  | —             | 12,009 62              | 21,596 89               | 3  |                 |
| 4               | Boston,               | .              | .                   | 1,058,722 00 | 7              | 12.647  | 345,169 51   | 4.123         | 106,829 20             | 226,795 80 <sup>1</sup> | 4  |                 |
| 5               | Brookton,             | .              | .                   | —            | —              | —       | 64,492 95  | 12.541        | 99,555 35              | 13,375 44 <sup>1</sup>  | 5  |                 |
| 6               | Cambridge,            | .              | .                   | 201,600 00   | 12             | 16.755  | 98,228 82  | 8.164         | 15,327 24              | 18,083 37               | 6  |                 |
| 7               | Charlestown,          | .              | .                   | 94,704 00    | 15             | —       | 39,248 84  | —             | 4,116 00               | 10,976 35               | 7  |                 |
| 8               | Citizens' (Quincy),   | .              | .                   | 64,260 00    | 12             | 22.100  | 8,962 22   | 3.082         | 7,303 06               | 11,283 91               | 8  |                 |
| 9               | Dedham,               | .              | .                   | 15,595 00    | 10             | 12.738  | 11,819 66  | 9.654         | 1,776 96 <sup>1</sup>  | 2,237 23 <sup>1</sup>   | 9  |                 |
| 10              | East Boston,          | .              | .                   | 20,125 00    | 3 <sup>1</sup> | 3.163   | 1,370 53   | .215          | 1,028 54               | 3,929 35                | 10 |                 |
| 11              | Fall River,           | .              | .                   | 135,240 00   | 12             | 16.737  | 34,215 84  | 4.234         | 1,349 50 <sup>1</sup>  | 46,783 01               | 11 |                 |
| 12              | Fitchburg,            | .              | .                   | 120,980 00   | 10             | —       | 23,820 35  | —             | 5,829 17               | 26,617 59               | 12 |                 |
| 13              | Glooucester,          | .              | .                   | 19,350 00    | 9              | 18.698  | 12,055 66  | 11.650        | 3,184 82               | 6,105 13 <sup>1</sup>   | 13 |                 |
| 14              | Haverhill,            | .              | .                   | 52,653 28    | 9              | 13.408  | 795 28   | —             | 15,766 85              | 11,541 44               | 14 |                 |
| 15              | Holyoke, <sup>2</sup> | .              | .                   | —            | —              | —       | 118,104 00   | —             | 89,069 64              | 48,733 43 <sup>1</sup>  | 15 |                 |
| 16              | Lawrence,             | .              | .                   | 180,467 00   | 7              | —       | 69,911 56  | —             | 46,652 55              | 53,043 90               | 16 |                 |
| 17              | Lowell,               | .              | .                   | 123,180 00   | 12             | 15.466  | 115,074 88   | 14.448        | 67,145 20 <sup>1</sup> | 8,354 59                | 17 |                 |
| 18              | Lynn,                 | .              | .                   | 325,000 00   | 20             | —       | 146,136 85   | —             | 23,466 85 <sup>1</sup> | 52,039 06               | 18 |                 |
| 19              | Malden,               | .              | .                   | 145,985 00   | 7              | 12.499  | 80,582 75  | 6.899         | 15,869 87              | 22,231 66               | 19 |                 |
| 20              | New Bedford,          | .              | .                   | 342,198 00   | 12             | —       | 174,483 99   | —             | 12,578 88 <sup>1</sup> | 85,776 41               | 20 |                 |
| 21              | Newton,               | .              | .                   | 30,200 00    | 7              | 4.316   | 3,217 75   | .354          | 21,142 18 <sup>1</sup> | 34,038 77               | 21 |                 |
| 22              | North Adams,          | .              | .                   | 8,000 00     | 2              | 4.687   | 10,373 01  | 6.077         | 5,651 21 <sup>1</sup>  | 1,002 19 <sup>1</sup>   | 22 |                 |
| 23              | Northampton,          | .              | .                   | 23,351 25    | 15             | 22.471  | 13,172 72  | 12.677        | 11,192 05              | 4,494 90                | 23 |                 |
| 24              | Old Colony,           | .              | .                   | —            | —              | —       | 41,866 00  | 35.627        | 1,928 70 <sup>1</sup>  | 1,028 70 <sup>1</sup>   | 24 |                 |
| 25              | Pittsfield,           | .              | .                   | 48,000 00    | 8              | 15.584  | 21,416 80  | 6.953         | 21,745 42              | 8,563 52                | 25 |                 |
| 26              | Salem,                | .              | .                   | 53,584 00    | 8              | 19.461  | 28,695 80  | 10.422        | 3,655 11 <sup>1</sup>  | 7,650 53                | 26 |                 |
| 27              | Springfield,          | .              | .                   | 283,101 00   | 12             | 20.554  | 67,182 24  | 4.878         | 2,399 27               | 37,389 04 <sup>1</sup>  | 27 |                 |
| 28              | Suburban,             | .              | .                   | 83,450 00    | 10             | —       | 33,675 62  | —             | 11,516 79              | 8,224 10                | 28 |                 |
| 29              | Taunton,              | .              | .                   | 33,000 00    | 10             | 10.736  | 18,109 74  | 5.892         | 1,564 58               | 1,616 88                | 29 |                 |
| 30              | Webster,              | .              | .                   | 56,000 00    | 8              | —       | 50,983 32  | —             | 21,043 69 <sup>1</sup> | 14,297 50 <sup>1</sup>  | 30 |                 |
| 31              | West Boston,          | .              | .                   | 22,368 00    | 8              | 13.070  | 12,710 42  | 7.427         | 1,234 47 <sup>1</sup>  | 4,973 06                | 31 |                 |
| 32              | Worcester,            | .              | .                   | 8,934 00     | — <sup>3</sup> | .855    | 20,410 85  | 1.954         | 54,429 21              | 58,330 49               | 32 |                 |

<sup>1</sup> Deficit.<sup>2</sup> Municipal plant.<sup>3</sup> Six per cent on preferred stock.

## APPENDIX F. — ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ended June 30, 1921.*

| COMPANY.   | Capital Stock.          | STOCKHOLDERS. |                            | Value at Par of Stock held in Massachusetts. | DIVIDENDS.   |                |
|--|-------------------------|---------------|----------------------------|--|--------------|----------------|
|  |                         | Whole Number. | Resident in Massachusetts. |  | Amount.      | Rate per Cent. |
| Abington and Rockland, . . . . .                             | \$283,500               | 161           | 149                        | \$274,200                                    | \$22,680 00  | 8              |
| Agawam, . . . . .  | 45,000                  | 5             | 5                          | 45,000                                       | 2,700 00     | 6              |
| Amesbury, . . . . .  | 305,000                 | 251           | 231                        | 290,000                                      | 27,450 00    | 9              |
| Attleborough, . . . . .                                      | 275,000                 | 92            | 87                         | 273,400                                      | 33,000 00    | 12             |
| Ayer, . . . . .  | 30,000                  | 4             | 3                          | 29,900                                       | 4,500 00     | 15             |
| Block Plant (Boston), . . . . .                              | 9,500                   | 3             | 3                          | 9,500  | — 1          | —              |
| Cambridge, . . . . .   | 1,000,000               | 575           | 507                        | 669,400                                      | 120,000 00   | 12             |
| Central Massachusetts Electric, . . . . .                    | 470,500                 | 5             | 5                          | 470,500                                      | 42,345 00    | 9              |
| Central Massachusetts Power (Palmer), <sup>2</sup> . . . . . | 250,000 <sup>3</sup>    | —             | —                          | —  | 36,000 00    | — 4            |
| Charlemont, . . . . .  | 3,000                   | 2             | 2                          | 3,000  | — 1          | —              |
| Chester, . . . . .   | 5,000                   | 4             | 4                          | 5,000  | 400 00       | 8              |
| Eastern Massachusetts, . . . . .                             | 150,000                 | 1             | 1                          | 150,000                                      | 15,000 00    | 10             |
| Edison (Boston), . . . . .                                   | 22,528,000              | 7,080         | 6,104                      | 20,265,300                                   | 2,703,360 00 | 12             |
| Edison (Brockton), . . . . .                                 | 2,583,000               | 879           | 835                        | 2,507,000                                    | 185,976 00   | 9 <sup>5</sup> |
| Fall River, . . . . .  | 3,490,440 <sup>6</sup>  | 1,219         | 1,118                      | 3,280,700                                    | 249,796 80   | — 7            |
| Franklin County Power, <sup>2</sup> . . . . .                | 27,500 <sup>8</sup>     | —             | —                          | —  | 6,300 00     | — 9            |
| Franklin (Turners Falls), . . . . .                          | 75,000                  | 29            | 27                         | 71,000                                       | 6,000 00     | 8              |
| Gardner, . . . . .   | 407,600                 | 240           | 222                        | 392,100                                      | 23,369 00    | — 10           |
| Gloucester, . . . . .  | 366,500                 | 122           | 118                        | 355,200                                      | 42,411 00    | — 11           |
| Greenfield, . . . . .  | 1,039,290 <sup>12</sup> | 466           | 430                        | 1,008,190                                    | 103,674 60   | 10             |

|                                      |           |       |       |           |            |                 |
|--------------------------------------|-----------|-------|-------|-----------|------------|-----------------|
| Harvard, . . . . .                   | 12,000    | 3     |       | 11,900    | 600 00     | 5               |
| Haverhill, . . . . .                 | 1,236,400 | 510   | 2     | 974,900   | 108,252 50 | - <sup>1a</sup> |
| Huntington, . . . . .                | 5,000     | 4     | 445   | 5,000     | - 1        | -               |
| Lee, . . . . .                       | 30,000    | 21    | 19    | 27,800    | 2,400 00   | 8               |
| Leominster, . . . . .                | 220,000   | 3     | 2     | 219,900   | 24,200 00  | 11              |
| Lowell, . . . . .                    | 2,352,800 | 971   | 908   | 2,242,800 | 147,050 00 | - <sup>14</sup> |
| Ludlow, . . . . .                    | 45,000    | 6     | 6     | 45,000    | 2,700 00   | 6               |
| Malden, . . . . .                    | 1,068,000 | 42    | 41    | 1,062,700 | 128,160 00 | 12              |
| Manchester, . . . . .                | 205,800   | 55    | 52    | 192,600   | 12,348 00  | 6               |
| Marlborough, . . . . .               | 361,700   | 121   | 108   | 350,600   | 37,978 50  | 10½             |
| Millford, . . . . .                  | 132,500   | 4     | 3     | 132,400   | 31,800 00  | 24              |
| Mill River (Williamsburg), . . . . . | 15,000    | 4     | 3     | 14,900    | 1,350 00   | 9               |
| New England Power, . . . . .         | 8,613,200 | 2,125 | 1,205 | 66,950    | 627,468 67 | - <sup>13</sup> |
| Northampton, . . . . .               | 117,400   | 3     | 2     | 117,300   | 56,352 00  | 48              |
| Norton, . . . . .                    | 8,000     | 3     | 3     | 8,000     | 640 00     | 8               |
| Pepperell, <sup>16</sup> . . . . .   | -         | -     | -     | -         | -          | - <sup>17</sup> |
| Pittsfield, . . . . .                | 625,000   | 219   | 197   | 565,500   | 47,378 00  | -               |
| Plymouth, . . . . .                  | 400,000   | 70    | 68    | 398,300   | 37,000 00  | 9½              |
| Provincetown, . . . . .              | 70,000    | 3     | 3     | 70,000    | 4,550 00   | 6½              |
| Quincy, . . . . .                    | 400,000   | 100   | 96    | 393,100   | 48,000 00  | 12              |

<sup>1</sup> No dividend declared.<sup>2</sup> Voluntary association.<sup>3</sup> Issued for cash, 2,250 preferred shares; surplus paid in, \$25,000.<sup>4</sup> Three dollars a share on 3,000 shares common stock; \$6 a share on 4,500 shares preferred stock.<sup>5</sup> On \$2,066,400.<sup>6</sup> Includes 1,974 shares employees' stock, par value \$10.<sup>7</sup> Four per cent on \$2,800,000 common stock; 2 per cent each on \$3,399,400 and \$3,470,700 common stock; 2 per cent on \$19,740 employees' stock.<sup>8</sup> Surplus paid in.<sup>9</sup> One dollar a share on 900 shares common stock; \$6 a share on 900 shares preferred stock.<sup>10</sup> Four per cent each on \$141,300 and \$266,300 common stock; 5 per cent on \$141,300 preferred stock.<sup>11</sup> Three per cent on \$314,200; 9 per cent on \$366,500.<sup>12</sup> Includes 3,929 shares employees' stock, par value \$10.<sup>13</sup> Five per cent on \$941,900; 2½ per cent each on \$1,215,600 and \$1,230,700.<sup>14</sup> Seven and one-half per cent on \$1,176,400; 2½ per cent on \$2,352,800.<sup>15</sup> Ten per cent on \$3,800,000 common stock; 4½ per cent on \$4,099,200 and 1½ per cent on \$4,200,300 preferred stock.<sup>16</sup> No stock issued.<sup>17</sup> Two per cent each on \$500,000 and \$618,900; four per cent on \$625,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

| COMPANY.                        | Capital Stock.         | STOCKHOLDERS. |                            | Value at Par of Stock held in Massachusetts. | DIVIDENDS.     |                 |
|---------------------------------|------------------------|---------------|----------------------------|--|----------------|-----------------|
|                                 |                        | Whole Number. | Resident in Massachusetts. |  | Amount.        | Rate per Cent.  |
| Randolph, . . . . .             | \$140,000              | 3             | 3                          | \$140,000                                    | \$8,400 00     | 6               |
| Salem, . . . . .                | 1,284,700 <sup>1</sup> | 20            | 18                         | 1,283,800                                    | 110,037 75     | — <sup>2</sup>  |
| Seekonk, . . . . .              | 5,000                  | 5             | 1                          | 1,500  | 400 00         | 8               |
| Shirley, . . . . .              | 70,200 <sup>1</sup>    | 42            | 42                         | 70,200                                       | — <sup>3</sup> | —               |
| Southern Berkshire, . . . . .   | 368,500                | 318           | 302                        | 349,900                                      | 44,220 00      | 12              |
| Sunderland, . . . . .           | 2,000 <sup>4</sup>     | —             | —                          | 2,000  | — <sup>3</sup> | —               |
| Turners Falls Power, . . . . .  | 9,657,400 <sup>5</sup> | 2,085         | 1,923                      | 8,780,600                                    | 579,255 15     | 6               |
| Tyngsboro, . . . . .            | 7,500 <sup>5</sup>     | 4             | 4                          | 7,500  | — <sup>3</sup> | —               |
| Union (Franklin), . . . . .     | 462,800                | 4             | 4                          | 462,800                                      | 38,052 00      | 9 <sup>7</sup>  |
| United (Springfield), . . . . . | 3,200,000              | 696           | 606                        | 2,926,500                                    | 363,435 00     | 12 <sup>8</sup> |
| Ware, . . . . .                 | 194,000                | 4             | 4                          | 194,000                                      | 13,580 00      | 7               |
| Westborough, . . . . .          | 36,500                 | 20            | 18                         | 36,200                                       | 3,650 00       | 10              |
| Weymouth, . . . . .             | 478,300                | 225           | 209                        | 463,800                                      | 45,782 50      | 10 <sup>9</sup> |
| Winchendon, . . . . .           | 227,000                | 195           | 183                        | 218,600                                      | 18,160 00      | 8               |
| Worcester, . . . . .            | 2,000,000              | 548           | 504                        | 1,860,800                                    | 400,000 00     | 20              |
| Worcester Suburban, . . . . .   | 800,000                | 561           | 528                        | 762,900                                      | 80,000 00      | 10              |
|                                 | \$68,195,530           | 20,135        | 17,367                     | \$54,560,140                                 | \$6,648,162 47 | —               |

<sup>1</sup> Par value \$50.<sup>5</sup> Par value \$25.<sup>2</sup> Seven and one-half per cent on \$1,008,050; 3 per cent on \$1,147,800.<sup>7</sup> On \$422,800.<sup>3</sup> No dividend declared.<sup>8</sup> Three per cent each on \$2,900,300, \$2,977,800, \$3,036,400 and \$3,200,000.<sup>4</sup> In treasury; company being dissolved.<sup>9</sup> Five per cent on \$444,000; <sup>2</sup><sub>3</sub> per cent each on \$469,300 and \$474,000.<sup>5</sup> Includes 2,080 shares employees' stock, par value \$10.



TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants:—

| COMPANY.  | Value of<br>Property assessed<br>locally. | Taxes.         |
|---|---|----------------|
| Abington and Rockland, . . . . .                | \$449,015                                 | \$17,705 25    |
| Adams, . . . . .                                | — <sup>1</sup>                            | 3,399 62       |
| Agawam, . . . . .                               | 51,965                                    | 1,358 48       |
| American Woollen (Maynard), . . . . .           | 26,372                                    | 633 06         |
| American Woollen (South Royalston), . . . . .   | —   | 35             |
| Amesbury, . . . . .                             | 286,700                                   | 14,523 81      |
| Amherst, . . . . .                              | — <sup>1</sup>                            | 8,412 22       |
| Athol, . . . . .                                | — <sup>1</sup>                            | 32,169 37      |
| Attleborough, . . . . .                         | 319,340                                   | 22,571 57      |
| Ayer, . . . . .                                 | 57,425                                    | 1,744 89       |
| Barnes, A. W., Co. (Boston), . . . . .          | —   | 145 06         |
| Beverly, . . . . .                              | — <sup>1</sup>                            | 27,232 71      |
| Blackstone, . . . . .                           | — <sup>1</sup>                            | 1,099 39       |
| Block Plant (Boston), . . . . .                 | —   | 10 00          |
| Cambridge, . . . . .                            | 2,204,200                                 | 140,470 01     |
| Cape and Vineyard, . . . . .                    | 395,940                                   | 13,738 52      |
| Central Massachusetts Electric, . . . . .       | 438,445                                   | 26,865 51      |
| Central Massachusetts Power (Palmer), . . . . . | 135,900                                   | — <sup>2</sup> |
| Charlemont, . . . . .                           | 8,000                                     | 183 93         |
| Charlestown, . . . . .                          | —   | 12,372 57      |
| Chester, . . . . .                              | 6,000                                     | 152 69         |
| Citizens' (Nantucket), . . . . .                | — <sup>1</sup>                            | 1,005 91       |
| Clinton, . . . . .                              | — <sup>1</sup>                            | 7,068 20       |
| Eastern Massachusetts, . . . . .                | 338,096                                   | 12,379 05      |
| Easthampton, . . . . .                          | — <sup>1</sup>                            | 2,983 38       |
| Edison (Boston), . . . . .                      | 51,200,645                                | 1,471,494 85   |
| Edison (Brockton), . . . . .                    | 2,318,765                                 | 118,792 83     |
| Fall River, . . . . .                           | 3,912,350                                 | 125,938 11     |
| Fitchburg, . . . . .                            | — <sup>1</sup>                            | 35,333 52      |
| Franklin County Power, . . . . .                | 12,100                                    | — <sup>3</sup> |
| Franklin (Turners Falls), . . . . .             | 76,100                                    | 2,121 55       |
| Gardner, . . . . .                              | 479,621                                   | 15,190 00      |
| Gloucester, . . . . .                           | 529,900                                   | 18,623 30      |
| Greenfield, . . . . .                           | 1,301,930                                 | 46,629 73      |
| Harvard, . . . . .                              | 19,950                                    | 417 18         |
| Haverhill, . . . . .                            | 1,782,900                                 | 58,974 09      |
| Holyoke Water Power, . . . . .                  | 180,650                                   | 5,031 39       |
| Huntington, . . . . .                           | 4,000                                     | 142 56         |
| Lawrence, . . . . .                             | — <sup>1</sup>                            | 66,835 20      |
| Lee, . . . . .                                  | 37,690                                    | 1,263 21       |
| Leominster, . . . . .                           | 350,800                                   | 11,151 67      |
| Lowell, . . . . .                               | 1,777,400                                 | 85,815 99      |
| Ludlow, . . . . .                               | 46,001                                    | 2,252 09       |
| Lynn, . . . . .                                 | — <sup>1</sup>                            | 105,903 56     |

<sup>1</sup> Included in assessed value of gas properties.

<sup>2</sup> Plant leased; operated by Central Massachusetts Electric Company.

<sup>3</sup> Plant leased; operated by Athol Gas and Electric Company.

TABLE 2. — *Concluded.*

| COMPANY.                             | Value of<br>Property assessed<br>locally. | Taxes.         |
|--------------------------------------|---|----------------|
| Malden, . . . . .                    | \$2,597,850                               | \$92,440 35    |
| Manchester, . . . . .                | 234,000                                   | 4,783 08       |
| Marlborough, . . . . .               | 749,900                                   | 32,091 19      |
| Milford, . . . . .                   | 174,000                                   | 7,360 41       |
| Mill River (Williamsburg), . . . . . | 20,500                                    | 817 43         |
| New Bedford, . . . . .               | — <sup>1</sup>                            | 198,996 72     |
| Newburyport, . . . . .               | — <sup>1</sup>                            | 17,774 41      |
| New England Power, . . . . .         | 4,653,012                                 | 250,950 00     |
| North Adams, . . . . .               | — <sup>1</sup>                            | 17,716 03      |
| Northampton, . . . . .               | 315,000                                   | 14,705 01      |
| Norton, . . . . .                    | 18,975                                    | 298 15         |
| Pepperell, . . . . .                 | 68,000                                    | 2,543 27       |
| Pittsfield, . . . . .                | 859,000                                   | 34,398 00      |
| Plymouth, . . . . .                  | 487,725                                   | 21,007 01      |
| Provincetown, . . . . .              | 70,000                                    | 2,244 96       |
| Quincy, . . . . .                    | 704,650                                   | 23,614 34      |
| Randolph, . . . . .                  | 96,500                                    | 4,811 05       |
| Salem, . . . . .                     | 2,297,160                                 | 74,253 51      |
| Seekonk, . . . . .                   | 38,361                                    | 1,476 15       |
| Shirley, . . . . .                   | —   | 2,838 85       |
| Southeastern (Marion), . . . . .     | 253,189                                   | 10,870 08      |
| Southern Berkshire, . . . . .        | 394,850                                   | 19,896 01      |
| Spencer, . . . . .                   | — <sup>1</sup>                            | 1,512 58       |
| Suburban, . . . . .                  | — <sup>1</sup>                            | 27,731 32      |
| Sunderland, . . . . .                | 10,200                                    | 417 18         |
| Turners Falls Power, . . . . .       | 8,450,769                                 | 296,349 32     |
| Tyngsboro, . . . . .                 | 132,197                                   | 1,397 41       |
| Union (Franklin), . . . . .          | 290,933                                   | 15,464 56      |
| United (Springfield), . . . . .      | 6,718,020                                 | 228,232 22     |
| Ware, . . . . .                      | 160,600                                   | 6,541 77       |
| Webster, . . . . .                   | — <sup>1</sup>                            | 21,073 49      |
| Westborough, . . . . .               | 31,900                                    | — <sup>2</sup> |
| Weymouth, . . . . .                  | 554,275                                   | 23,412 09      |
| Williamstown, . . . . .              | — <sup>1</sup>                            | 1,736 24       |
| Winchendon, . . . . .                | 247,200                                   | 9,772 24       |
| Worcester, . . . . .                 | 4,138,600                                 | 284,402 91     |
| Worcester Suburban, . . . . .        | 858,860                                   | 40,243 92      |
|                                      | \$104,374,426                             | \$4,314,309 64 |

<sup>1</sup> Included in assessed value of gas properties.<sup>2</sup> Plant leased; operated by Marlborough Electric Company.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Generators installed, as reported by the Different Companies on June 30 last.*

| COMPANY.  | Boilers<br>(Total<br>Rated<br>Horse<br>Power). | Engines<br>(Total<br>Rated<br>Horse<br>Power). | Water<br>Wheels<br>(Total<br>Rated<br>Horse<br>Power). | Steam<br>Turbines<br>(Total<br>Rated<br>Kilowatts). | Generators<br>(Total<br>Reported<br>Capacity<br>in<br>K. V. A.). |
|---|--|--|--|---|--|
| Abington and Rockland, . . .                    | <sup>1</sup> 500                               | 725  | —  | —   | 600  |
| Adams, . . . . .                                | 1—   | —  | —  | —   | —  |
| Agawam, . . . . .                               | 1—   | —  | —  | —   | —  |
| American Woolen (Maynard), . . .                | 1—   | —  | —  | —   | —  |
| American Woolen (South<br>Royalston), . . . . . | 1—   | —  | —  | —   | —  |
| Amesbury, . . . . .                             | <sup>1</sup> 500                               | 1,320  | —  | —   | 795  |
| Amherst, . . . . .                              | 1—   | —  | —  | —   | —  |
| Athol, . . . . .                                | 1,070  | 850  | 2,200  | 625   | 3,410  |
| Attleboro, . . . . .                            | 1—   | —  | —  | —   | —  |
| Ayer, . . . . .                                 | <sup>1</sup> 125                               | 225  | —  | —   | 165  |
| Barnes, A. W., Co. (Boston), . . .              | 270  | 475  | —  | —   | <sup>2</sup> 300   |
| Beverly, . . . . .                              | 1,569  | —  | —  | 1,500   | 1,875  |
| Blackstone, . . . . .                           | 1—   | —  | —  | —   | —  |
| Block Plant (Boston), . . . . .                 | <sup>3</sup> 278                               | 369  | —  | —   | <sup>2</sup> 277   |
| Cambridge, . . . . .                            | 4,460  | 5,250  | —  | 20,750  | 25,887   |
| Cape and Vineyard, . . . . .                    | 1,450  | <sup>4</sup> 2,550                             | —  | —   | 1,525  |
| Central Mass. Electric, . . . . .               | 1—   | —  | —  | —   | —  |
| Central Mass. Power,<br>(Palmer), . . . . .     | <sup>5</sup> 814                               | <sup>5</sup> 850                               | 1,200  | <sup>5</sup> 1,000                                  | 3,025  |
| Charlemont, . . . . .                           | 1—   | —  | —  | —   | —  |
| Charlestown, . . . . .                          | 1—   | —  | —  | —   | —  |
| Chester, . . . . .                              | —  | <sup>6</sup> 40                                | 75   | —   | <sup>2</sup> 29  |
| Citizens' (Nantucket), . . . . .                | 240  | 85   | —  | 200   | 295  |
| Clinton, . . . . .                              | 1—   | —  | —  | —   | —  |
| Easthampton, . . . . .                          | 1—   | —  | —  | —   | —  |
| Eastern Massachusetts, . . . . .                | 1—   | —  | —  | —   | —  |
| Edison (Boston), . . . . .                      | 48,592   | 27,400   | —  | 156,000   | 173,000  |
| Edison (Brockton), . . . . .                    | 5,700  | —  | —  | 19,000  | 23,150   |
| Fall River, . . . . .                           | 5,200  | —  | —  | 14,250  | 17,812   |
| Fitchburg, . . . . .                            | 1,500  | 3,100  | 500  | 2,500   | 5,500  |
| Franklin County Power, . . . . .                | —  | —  | <sup>7</sup> 692                                       | —   | —  |
| Franklin (Turners Falls), . . . . .             | 1—   | —  | —  | —   | —  |
| Gardner, . . . . .                              | 1—   | —  | —  | —   | —  |
| Gloucester, . . . . .                           | 1,000  | 1,650  | —  | 1,000   | 2,500  |
| Greenfield, . . . . .                           | —  | —  | 4,200  | —   | 3,430  |
| Harvard, . . . . .                              | 1—   | —  | —  | —   | —  |
| Haverhill, . . . . .                            | 3,200  | —  | —  | 13,250  | 16,475   |
| Holyoke Water Power, . . . . .                  | 1,000  | —  | 2,085  | <sup>8</sup> 1,750                                  | 4,050  |
| Huntington, . . . . .                           | 125  | 80   | —  | —   | 45   |

<sup>1</sup> All current purchased.<sup>2</sup> Kilowatts.<sup>3</sup> Not operated since Oct. 1, 1918.<sup>4</sup> Also 60-horse power gasoline engines.<sup>5</sup> Steam reserve; plant operated by Central  
Massachusetts Electric Company.<sup>6</sup> Gasoline engines.<sup>7</sup> Operated by Athol Gas and Electric Com-  
pany.<sup>8</sup> K. V. A.

TABLE 3.—*The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Generators, etc. — Concluded.*

| COMPANY.                        | Boilers<br>(Total<br>Rated<br>Horse<br>Power). | Engines<br>(Total<br>Rated<br>Horse<br>Power). | Water<br>Wheels<br>(Total<br>Rated<br>Horse<br>Power). | Steam<br>Turbines<br>(Total<br>Rated<br>Kilowatts). | Generators<br>(Total<br>Reported<br>Capacity<br>in<br>K. V. A.). |
|---------------------------------|--|--|--|---|--|
| Lawrence, . . . . .             | 5,468  | 575  | 3,175  | 17,875  | 20,025   |
| Lee, . . . . .                  | 1—   | —  | —  | —   | —  |
| Leominster, . . . . .           | 1—   | —  | —  | —   | —  |
| Lowell, . . . . .               | 4,128  | 4,040  | —  | 8,250   | 12,950   |
| Ludlow, . . . . .               | 1—   | —  | —  | —   | —  |
| Lynn, . . . . .                 | 4,780  | 1,900  | —  | 14,575  | 20,213   |
| Malden, . . . . .               | 2,510  | 2,164  | —  | 1,500   | 3,400  |
| Manchester, . . . . .           | 1—   | —  | —  | —   | —  |
| Marlborough, . . . . .          | 835  | 1,761  | —  | —   | 1,100  |
| Milford, . . . . .              | 1—   | —  | —  | —   | —  |
| Mill River (Williamsburg), . .  | 1—   | —  | —  | —   | —  |
| New Bedford, . . . . .          | 15,600   | —  | —  | 72,000  | 90,000   |
| Newburyport, . . . . .          | 2,400  | —  | —  | 6,500   | 8,125  |
| New England Power, . . . . .    | 5,250  | —  | 55,100   | 19,400  | 39,530   |
| North Adams, . . . . .          | 3,568  | —  | —  | 5,000   | 5,750  |
| Northampton, . . . . .          | <sup>1</sup> 300                               | —  | —  | —   | —  |
| Norton, . . . . .               | 1—   | —  | —  | —   | —  |
| Pepperell, . . . . .            | 1—   | —  | —  | —   | —  |
| Pittsfield, . . . . .           | 3,130  | —  | —  | 10,623  | 13,415   |
| Plymouth, . . . . .             | 1,000  | 500  | —  | 1,000   | 360  |
| Provincetown, . . . . .         | 1—   | <sup>2</sup> 120                               | —  | 125   | 90   |
| Quincy, . . . . .               | <sup>1</sup> 1,000                             | 1,450  | —  | 1,500   | 2,975  |
| Randolph, . . . . .             | <sup>1</sup> 250                               | 570  | —  | —   | 320  |
| Salem, . . . . .                | 5,900  | —  | —  | 22,500  | 28,125   |
| Seekonk, . . . . .              | 1—   | —  | —  | —   | —  |
| Southeastern, . . . . .         | 1—   | <sup>3</sup> 80                                | —  | —   | 275  |
| Southern Berkshire, . . . . .   | 150  | 150  | 839  | —   | 625  |
| Spencer, . . . . .              | <sup>1</sup> 150                               | —  | —  | —   | —  |
| Suburban, . . . . .             | 1,208  | 1,300  | —  | 500   | 1,400  |
| Turners Falls Power, . . . . .  | 5,216  | —  | 69,845   | 30,000  | 99,300   |
| Tyngsboro, . . . . .            | 1—   | —  | —  | —   | —  |
| Union (Franklin), . . . . .     | <sup>1</sup> 350                               | 275  | —  | —   | 250  |
| United (Springfield), . . . . . | 8,304  | —  | 3,780  | 24,100  | 33,650   |
| Ware, . . . . .                 | <sup>1</sup> 250                               | 350  | —  | —   | 150  |
| Webster, . . . . .              | 4,715  | 150  | —  | 6,200   | 7,575  |
| Westborough, . . . . .          | <sup>4</sup> 100                               | 195  | —  | —   | 150  |
| Weymouth, . . . . .             | 1,638  | 550  | 400  | 2,250   | 2,955  |
| Williamstown, . . . . .         | 1—   | —  | —  | —   | —  |
| Winchendon, . . . . .           | —  | —  | 1,050  | —   | 781  |
| Worcester, . . . . .            | 9,350  | —  | —  | 52,500  | 56,200   |
| Worcester Suburban, . . . . .   | 2,950  | —  | —  | 5,400   | 6,070  |

<sup>1</sup> All current purchased.<sup>2</sup> Diesel engine.<sup>3</sup> Gasoline engines.<sup>4</sup> Plant operated by Marlborough Electric Company.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire, the length of underground conduit, the length of wire in the same, the number of poles set (including therein all poles owned jointly), and the length of streets with overhead wires of each company on June 30 last: —

| COMPANY.                                     | Total Length of Wire (Feet). | Length of Underground Conduit (Feet). | Length of Wires in Conduit (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Street with Overhead Wires (Feet). |
|--|------------------------------|---------------------------------------|------------------------------------|---------------------------------|--------------------------------|--|
| Abington and Rockland, .                     | 4,998,068                    | 14,051                                | 14,051                             | 6,597                           | 955                            | 964,967                                      |
| Adams, . . . . .                             | 862,439                      | —                                     | —                                  | <sup>1</sup> 1,046              | <sup>2</sup> 523               | 148,778                                      |
| Agawam, . . . . .                            | 1,240,625                    | —                                     | —                                  | 1,304                           | 141                            | 146,560                                      |
| American Woolen (Maynard), . . . . .         | 815,340                      | —                                     | —                                  | 1,561                           | 116                            | 216,885                                      |
| American Woolen (South Royalston), . . . . . | 5,260                        | —                                     | —                                  | 6                               | 9                              | <sup>3</sup> —                               |
| Amesbury, . . . . .                          | 2,052,720                    | —                                     | 8,100                              | 2,293                           | 756                            | 292,475                                      |
| Amherst, . . . . .                           | 2,467,836                    | —                                     | —                                  | 7,264                           | <sup>2</sup> 400               | 537,135                                      |
| Athol, . . . . .                             | 2,419,885                    | —                                     | 2,610                              | 2,812                           | 81                             | 705,041                                      |
| Attleboro, . . . . .                         | 1,931,388                    | —                                     | —                                  | 2,491                           | 459                            | 357,283                                      |
| Ayer, . . . . .                              | 394,738                      | —                                     | —                                  | 520                             | 99                             | 63,940                                       |
| Beverly, . . . . .                           | 3,442,451                    | 81,665                                | 510,521                            | 5,442                           | —                              | 616,080                                      |
| Blackstone, . . . . .                        | 502,398                      | —                                     | —                                  | 816                             | 36                             | 104,937                                      |
| Block Plant (Boston), . . . . .              | 44,803                       | —                                     | —                                  | —                               | —                              | —  |
| Cambridge, . . . . .                         | 5,640,932                    | 136,748                               | 601,579                            | 3,567                           | 406                            | 352,188                                      |
| Cape and Vineyard, . . . . .                 | 4,517,448                    | —                                     | —                                  | 9,325                           | 2,337                          | <sup>3</sup> —                               |
| Central Mass. Electric, . . . . .            | 6,429,483                    | —                                     | —                                  | <sup>1</sup> 8,012              | 1,462                          | 1,079,280                                    |
| Charlemont, . . . . .                        | 26,000                       | —                                     | —                                  | 297                             | 57                             | 45,240                                       |
| Charlestown, . . . . .                       | 412,743                      | 36,174                                | 188,077                            | 553                             | 107                            | 35,785                                       |
| Chester, . . . . .                           | <sup>4</sup> —               | —                                     | —                                  | 85                              | 4                              | 16,250                                       |
| Citizens' (Nantucket), . . . . .             | 285,809                      | —                                     | —                                  | 791                             | 6                              | 78,500                                       |
| Clinton, . . . . .                           | 1,610,904                    | —                                     | —                                  | 2,348                           | 391                            | 218,235                                      |
| Eastern Massachusetts, . . . . .             | 313,228                      | —                                     | 313,228                            | —                               | <sup>5</sup> 332               | —  |
| Easthampton, . . . . .                       | 1,012,269                    | —                                     | —                                  | 1,804                           | 165                            | 190,500                                      |
| Edison (Boston), . . . . .                   | 74,015,102                   | 3,979,049                             | 21,188,589                         | 69,570                          | 6,778                          | 7,580,995                                    |
| Edison (Brockton), . . . . .                 | 8,801,199                    | 232,909                               | 199,798                            | 12,941                          | 1,293                          | <sup>4</sup> —                               |
| Fall River, . . . . .                        | 6,573,818                    | 140,131                               | 1,861,732                          | 8,774                           | <sup>6</sup> 588               | 933,000                                      |
| Fitchburg, . . . . .                         | 3,068,403                    | 40,781                                | 451,015                            | 3,532                           | <sup>2</sup> 653               | 416,079                                      |
| Franklin (Turners Falls), . . . . .          | 838,591                      | —                                     | 9,979                              | 1,388                           | 422                            | 128,112                                      |
| Gardner, . . . . .                           | 2,202,866                    | —                                     | —                                  | 3,493                           | <sup>7</sup> 1,567             | 604,671                                      |
| Gloucester, . . . . .                        | 2,045,834                    | 58,011                                | 192,134                            | 5,086                           | 375                            | 125,000                                      |
| Greenfield, . . . . .                        | 4,449,554                    | —                                     | 2,200                              | 6,705                           | <sup>2</sup> 933               | 909,477                                      |
| Harvard, . . . . .                           | 485,678                      | —                                     | —                                  | 703                             | 139                            | 88,020                                       |
| Haverhill, . . . . .                         | 3,755,076                    | 32,773                                | 384,449                            | 4,070                           | 1,170                          | 615,981                                      |
| Holyoke Water Power, . . . . .               | 246,000                      | —                                     | —                                  | 78                              | 99                             | 35,970                                       |
| Huntington, . . . . .                        | 51,073                       | 327                                   | 327                                | 136                             | 2                              | 50,746                                       |
| Lawrence, . . . . .                          | 7,406,744                    | 75,159                                | 232,960                            | 10,045                          | <sup>8</sup> 465               | 958,740                                      |
| Lee, . . . . .                               | 858,635                      | —                                     | —                                  | 1,036                           | 119                            | 162,345                                      |
| Leominster, . . . . .                        | 1,796,532                    | —                                     | —                                  | 2,249                           | 237                            | 341,703                                      |

<sup>1</sup> Includes 8 steel towers.<sup>2</sup> Includes 2 steel towers.<sup>3</sup> Not given.<sup>4</sup> No record.<sup>5</sup> Includes 139 steel towers.<sup>6</sup> Includes 113 steel towers.<sup>7</sup> Includes 4 steel towers.<sup>8</sup> Includes 1 steel tower.

TABLE 4. — *Line Statistics* — Concluded.

| COMPANY.                             | Total Length of Wire (Feet). | Length of Underground Conduit (Feet). | Length of Wires in Conduit (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Street with Overhead Wires (Feet). |
|--------------------------------------|------------------------------|---------------------------------------|------------------------------------|---------------------------------|--------------------------------|--|
| Lowell, . . . . .                    | 6,631,134                    | 73,642                                | 418,345                            | 8,071                           | 618                            | 1,142,479                                    |
| Ludlow, . . . . .                    | 386,167                      | —                                     | —                                  | 457                             | 365                            | 51,129                                       |
| Lynn, . . . . .                      | 9,392,304                    | 301,368                               | 1,326,281                          | 14,525                          | 547                            | 1,423,500                                    |
| Malden, . . . . .                    | 9,337,591                    | 147,308                               | 1,295,489                          | 8,017                           | 2,369                          | 1,389,942                                    |
| Manchester, . . . . .                | 147,774                      | 130,669                               | 138,799                            | 30                              | 65                             | 4,900  |
| Marlborough, . . . . .               | 3,606,223                    | —                                     | —                                  | 5,825                           | 455                            | 1,025,250                                    |
| Milford, . . . . .                   | 1,473,506                    | —                                     | —                                  | 1,965                           | 228                            | 260,806                                      |
| Mill River (Williamsburg), . . . . . | 252,631                      | —                                     | —                                  | 341                             | 24                             | 49,700                                       |
| New Bedford, . . . . .               | 8,015,095                    | 143,734                               | 960,635                            | 11,960                          | <sup>1</sup> 1,888             | 970,757                                      |
| Newburyport, . . . . .               | 1,120,226                    | —                                     | 2,105                              | 2,301                           | <sup>2</sup> 500               | 258,952                                      |
| New England Power, . . . . .         | 12,929,233                   | —                                     | —                                  | 160                             | <sup>3</sup> 9,691             | —  |
| North Adams, . . . . .               | 1,429,949                    | 200                                   | 200                                | 1,583                           | 507                            | 246,781                                      |
| Northampton, . . . . .               | 2,277,114                    | 11,120                                | 3,358                              | 2,739                           | 438                            | 331,884                                      |
| Norton, . . . . .                    | 209,331                      | —                                     | —                                  | 275                             | 28                             | 51,826                                       |
| Pepperell, . . . . .                 | 318,517                      | —                                     | —                                  | 719                             | 111                            | <sup>4</sup> —                               |
| Pittsfield, . . . . .                | 5,436,486                    | 71,796                                | 84,512                             | 7,867                           | <sup>5</sup> 1,778             | 778,065                                      |
| Plymouth, . . . . .                  | 2,613,604                    | 5,343                                 | 34,504                             | 3,855                           | 160                            | 431,394                                      |
| Provincetown, . . . . .              | 296,465                      | —                                     | —                                  | 385                             | 2                              | 69,062                                       |
| Quincy, . . . . .                    | 2,865,000                    | —                                     | —                                  | 4,690                           | 415                            | 675,000                                      |
| Randolph, . . . . .                  | 1,206,965                    | —                                     | —                                  | 1,578                           | 37                             | 203,077                                      |
| Salem, . . . . .                     | 2,252,953                    | 91,268                                | 613,724                            | 2,799                           | 460                            | 287,055                                      |
| Seekonk, . . . . .                   | 843,905                      | —                                     | —                                  | 1,172                           | 73                             | 124,680                                      |
| Southeastern, . . . . .              | 2,302,711                    | 14,975                                | 27,325                             | 4,420                           | 285                            | 575,316                                      |
| Southern Berkshire, . . . . .        | 3,480,152                    | 178,800                               | 216,343                            | 4,447                           | 1,557                          | 663,227                                      |
| Spencer, . . . . .                   | 492,658                      | —                                     | —                                  | 964                             | 39                             | 115,161                                      |
| Suburban, . . . . .                  | 3,371,734                    | 10,239                                | 1,822                              | 2,534                           | 895                            | 514,270                                      |
| Turners Falls Power, . . . . .       | 3,776,878                    | —                                     | 6,508                              | 379                             | <sup>6</sup> 2,247             | 47,870                                       |
| Tyngsboro, . . . . .                 | 766,417                      | —                                     | —                                  | 1,092                           | 475                            | <sup>4</sup> —                               |
| Union (Franklin), . . . . .          | 3,166,802                    | —                                     | —                                  | 4,302                           | 731                            | 557,525                                      |
| United (Springfield), . . . . .      | 10,467,859                   | 1,056,109                             | 5,989,711                          | 10,449                          | 1,008                          | 710,371                                      |
| Ware, . . . . .                      | 875,798                      | —                                     | —                                  | 1,228                           | 239                            | 153,154                                      |
| Webster, . . . . .                   | 3,914,725                    | 1,925                                 | 9,744                              | 6,182                           | 174                            | <sup>4</sup> —                               |
| Westborough, . . . . .               | 652,943                      | —                                     | —                                  | 1,039                           | 36                             | 123,813                                      |
| Weymouth, . . . . .                  | 2,853,945                    | 35,500                                | 37,803                             | 3,014                           | 268                            | 471,920                                      |
| Williamstown, . . . . .              | 452,167                      | —                                     | —                                  | 557                             | 131                            | 94,781                                       |
| Winchendon, . . . . .                | 646,335                      | 2,249                                 | 4,684                              | 1,117                           | 183                            | 118,939                                      |
| Worcester, . . . . .                 | 16,308,713                   | 535,318                               | 5,226,087                          | 8,694                           | 8,794                          | 772,682                                      |
| Worcester Suburban, . . . . .        | 5,736,175                    | —                                     | —                                  | 8,566                           | 1,148                          | 1,160,265                                    |

<sup>1</sup> Includes 197 steel towers.<sup>4</sup> No record.<sup>2</sup> Includes 3 steel towers.<sup>5</sup> Includes 147 steel towers.<sup>3</sup> Includes 2,366 steel towers.<sup>6</sup> Includes 1,011 steel towers.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers of the electric companies and the gas companies supplying electricity (not including the hydroelectric companies), number of motors and connected load for all customers except in the supply to other companies or municipal plants, June 30, 1921: —

| COMPANY.                              | Number of Customers using Power. | Total Number of Lighting and Power Customers. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|---------------------------------------|----------------------------------|---|-------------------|---------------------------|--|
| Abington and Rockland, . . . .        | 159                              | 4,775   | 796               | 3,985.64                  | 10,624.39                              |
| Adams, . . . .                        | 57                               | 1,456   | 90                | 777.75                    | 1,767.37                               |
| Agawam, . . . .                       | 16                               | 700   | 19                | 73.85                     | 400.61                                 |
| American Woollen (Maynard), . .       | 50                               | 1,311   | 50                | 39.25                     | 985.81                                 |
| American Woollen (South Royalston), . | —                                | 30  | —                 | —                         | 22.64                                  |
| Amesbury, . . . .                     | 79                               | 2,346   | 394               | 1,779.21                  | 3,432.38                               |
| Amherst, . . . .                      | 117                              | 2,009   | 166               | 1,404.80                  | 2,648.50                               |
| Athol, . . . .                        | 129                              | 2,863   | 539               | 5,569.21                  | 8,582.58                               |
| Attleboro, . . . .                    | 180                              | 3,287   | 628               | 3,270.46                  | 6,744.31                               |
| Ayer, . . . .                         | 45                               | 673   | 71                | 355.50                    | 998.82                                 |
| Barnes, A. W., Co. (Boston), . . . .  | 5                                | 60  | 9                 | 70.00                     | 110.25                                 |
| Beverly, . . . .                      | 121                              | 3,493   | 177               | 9,146.33                  | 13,028.81                              |
| Blackstone, . . . .                   | 13                               | 651   | 90                | 97.00                     | 431.22                                 |
| Cambridge, . . . .                    | 803                              | 10,588  | 2,296             | 12,805.09                 | 23,477.23                              |
| Cape and Vineyard, .                  | — <sup>1</sup>                   | — <sup>1</sup>                                | — <sup>1</sup>    | — <sup>1</sup>            | — <sup>1</sup>                         |
| Central Mass. Electric, . . . .       | 115                              | 4,926   | 970               | 5,343.60                  | 8,517.55                               |
| Charlemont, . . . .                   | 5                                | 103   | 6                 | 5.59                      | — <sup>1</sup>                         |
| Charlestown, . . . .                  | 136                              | 819   | 571               | — <sup>1</sup>            | — <sup>1</sup>                         |
| Chester, . . . .                      | 3                                | 77  | 3                 | — <sup>1</sup>            | — <sup>1</sup>                         |
| Citizens' (Nantucket), . . . .        | —                                | 535   | —                 | —                         | 230.36                                 |
| Clinton, . . . .                      | 67                               | 2,029   | 173               | 669.75                    | 2,367.48                               |
| Easthampton, . . . .                  | 59                               | 1,490   | 103               | 937.91                    | 1,813.92                               |
| Edison (Boston), . . . .              | 17,809                           | 129,356                                       | — <sup>1</sup>    | 259,714.00                | 429,794.00                             |
| Edison (Brockton), . . . .            | 1,095                            | 13,045  | 2,537             | 14,234.98                 | 26,873.04                              |
| Fall River, . . . .                   | 466                              | 11,827  | 2,771             | 34,060.80                 | 45,644.60                              |
| Fitchburg, . . . .                    | 252                              | 5,843   | 1,055             | 4,612.72                  | 10,078.89                              |
| Franklin (Turners Falls), . . . .     | 114                              | 1,477   | 418               | 2,075.00                  | 2,807.15                               |
| Gardner, . . . .                      | 345                              | 4,402   | 345               | 3,941.56                  | 5,950.68                               |
| Gloucester, . . . .                   | 522                              | 4,582   | 220               | 1,024.25                  | 6,083.77                               |
| Greenfield, . . . .                   | 414                              | 5,710   | 1,162             | 6,318.38                  | 10,171.35                              |
| Harvard, . . . .                      | 19                               | 157   | 24                | 104.81                    | 290.72                                 |
| Haverhill, . . . .                    | 581                              | 7,027   | 1,739             | 6,106.75                  | 14,277.44                              |
| Huntington, . . . .                   | —                                | 164   | —                 | —                         | — <sup>1</sup>                         |
| Lawrence, . . . .                     | 724                              | 7,924   | 2,399             | 10,295.31                 | 19,161.64                              |
| Lee, . . . .                          | 64                               | 659   | 81                | 10.50                     | 826.35                                 |
| Leominster, . . . .                   | 149                              | 2,752   | 502               | 3,501.30                  | 5,094.31                               |
| Lowell, . . . .                       | 728                              | 9,990   | 3,508             | 15,211.10                 | 29,969.34                              |
| Ludlow, . . . .                       | 17                               | 873   | 22                | 51.47                     | 396.23                                 |
| Lynn, . . . .                         | 850                              | 17,408  | 1,516             | 7,645.70                  | 22,850.70                              |

<sup>1</sup> Not given.

TABLE 5. — *Connected Load Statistics* — Concluded.

| COMPANY.                           | Number of Customers using Power. | Total Number of Lighting and Power Customers. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|------------------------------------|----------------------------------|---|-------------------|---------------------------|--|
| Malden, . . . .                    | 732                              | 19,498  | 1,793             | 8,474.60                  | 28,209.30                              |
| Manchester, . . .                  | 24                               | 630   | 40                | 156.50                    | 1,061.40                               |
| Marlborough, . . .                 | 271                              | 4,253   | 1,097             | 3,423.25                  | 8,340.55                               |
| Milford, . . . .                   | 103                              | 2,505   | 260               | 1,803.75                  | 4,059.54                               |
| Mill River (Williamsburg), . . . . | 10                               | 242   | 22                | 246.38                    | 489.94                                 |
| New Bedford, . . .                 | 950                              | 10,745  | 4,860             | 41,314.23                 | 51,175.71                              |
| Newburyport, . . .                 | 93                               | 1,788   | 541               | 5,850.00                  | 6,759.00                               |
| North Adams, . . .                 | 139                              | 3,513   | 621               | 3,760.50                  | 6,475.15                               |
| Northampton, . . .                 | 223                              | 3,296   | 574               | 1,989.75                  | 2,381.66                               |
| Norton, . . . .                    | 7                                | 185   | 11                | 52.20                     | 167.90                                 |
| Pepperell, . . . .                 | 11                               | 344   | 13                | 50.33                     | 207.03                                 |
| Pittsfield, . . . .                | 532                              | 6,273   | 1,017             | 7,985.00                  | 13,952.24                              |
| Plymouth, . . . .                  | 275                              | 4,122   | 315               | 2,502.83                  | 5,307.88                               |
| Provincetown, . . .                | 6                                | 877   | 6                 | 6.71                      | 546.03                                 |
| Quincy, . . . .                    | 306                              | 9,021   | 505               | 3,086.20                  | 8,653.82                               |
| Randolph, . . . .                  | 51                               | 1,585   | 109               | 453.20                    | 1,513.70                               |
| Salem, . . . .                     | 343                              | 6,487   | 4,378             | 13,031.31                 | 20,664.38                              |
| Seekonk, . . . .                   | 30                               | 518   | 31                | 229.31                    | 709.76                                 |
| Southeastern, . . .                | 81                               | 2,047   | 198               | 1,525.57                  | 3,070.73                               |
| Southern Berkshire, . . .          | 211                              | 2,300   | 591               | 2,549.45                  | 5,341.65                               |
| Spencer, . . . .                   | 33                               | 677   | 186               | 1,290.94                  | 1,828.72                               |
| Suburban, . . . .                  | 149                              | 8,378   | 189               | 1,117.50                  | 7,047.33                               |
| Tyngsboro, . . . .                 | 22                               | 418   | 60                | 760.40                    | 1,035.62                               |
| Union (Franklin), . .              | 117                              | 2,368   | 444               | 2,523.60                  | 4,173.83                               |
| United (Springfield), .            | 1,099                            | 22,936  | 137               | 22,006.60                 | 58,655.55                              |
| Ware, . . . .                      | 55                               | 1,301   | 71                | 606.09                    | 1,253.93                               |
| Webster, . . . .                   | 199                              | 5,531   | 912               | 6,393.97                  | 9,087.71                               |
| Weymouth, . . . .                  | 69                               | 2,996   | 359               | 1,947.82                  | 3,462.84                               |
| Williamstown, . . .                | 40                               | 898   | 52                | 167.76                    | 770.64                                 |
| Winchendon, . . . .                | 39                               | 880   | 199               | 1,795.81                  | 2,539.58                               |
| Worcester, . . . .                 | 1,472                            | 33,384  | - <sup>1</sup>    | 24,196.50                 | 47,660.70                              |
| Worcester Suburban, .              | 164                              | 6,435   | 698               | 6,850.76                  | 10,746.78                              |

<sup>1</sup> Not given.



TABLE 6. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the maximum station load in kilowatts on day of least output, the maximum station load in kilowatts during the year, the maximum station load in kilowatts on day of least output, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ended June 30, 1921: —

| COMPANY.  | TOTAL K. W. HOURS GENERATED — |                 | Total K. W. Hours bought. | MAXIMUM STATION LOAD IN K. W. |                         | K. W. Hours for Street Lights. | K. W. Hours sold to Commercial Lighting Customers. | K. W. Hours sold to Power Customers. | K. W. Hours sold to Street Railways. | K. W. Hours sold to Other Companies. |
|---|-------------------------------|-----------------|---------------------------|-------------------------------|-------------------------|--------------------------------|--|--------------------------------------|--------------------------------------|--------------------------------------|
|   | By Steam.                     | By Water Power. |                           | During the Year.              | On Day of least Output. |                                |  |                                      |                                      |                                      |
|   |                               |                 |                           |                               |                         |                                |  |                                      |                                      |                                      |
| Abington and Rockland, . . . . .                | —                             | —               | 6,852,010                 | 1,450 <sup>1</sup>            | 350 <sup>1</sup>        | 222,206                        | 1,055,052  | 4,283,176                            | —                                    | —                                    |
| Adams, . . . . .                                | —                             | —               | 1,643,467                 | — <sup>2</sup>                | — <sup>2</sup>          | 152,837                        | 399,131  | 573,985                              | —                                    | 12,730                               |
| Agawam, . . . . .                               | —                             | —               | 291,852                   | — <sup>2</sup>                | — <sup>2</sup>          | 48,463                         | 96,008   | 22,394                               | —                                    | —                                    |
| American Woolen (Maynard), . . . . .            | —                             | —               | 452,139                   | 230                           | 50                      | 97,495                         | 237,146  | 1,059                                | —                                    | —                                    |
| American Woolen (South Royalston), . . . . .    | —                             | —               | 7,181                     | — <sup>2</sup>                | — <sup>2</sup>          | 1,412                          | 5,021  | —                                    | —                                    | —                                    |
| Amesbury, . . . . .                             | —                             | —               | 3,408,270                 | 1,175                         | 50                      | 157,726                        | 506,316  | 1,764,743                            | —                                    | 311,224                              |
| Amherst, . . . . .                              | —                             | —               | 3,693,641                 | — <sup>2</sup>                | — <sup>2</sup>          | 158,610                        | 463,454  | 276,028                              | 2,406,300                            | 35,231                               |
| Athol, . . . . .                                | 410,700                       | 3,461,430       | 5,082,711                 | — <sup>2</sup>                | — <sup>2</sup>          | 178,711                        | 717,185  | 3,663,741                            | 2,756,680                            | 164,400                              |
| Athol, . . . . .                                | —                             | —               | 5,290,500                 | 2,200                         | 65                      | 211,835                        | 974,515  | 3,002,563                            | —                                    | 132,310                              |
| Attleboro, . . . . .                            | —                             | —               | 954,420                   | 280                           | 120                     | 40,436                         | 179,730  | 337,768                              | —                                    | 327,660                              |
| Ayer, . . . . .                                 | —                             | —               | —                         | — <sup>2</sup>                | — <sup>2</sup>          | —                              | 209,509  | 31,880                               | —                                    | —                                    |
| Barnes, A. W., Co. (Boston), . . . . .          | 249,589                       | —               | —                         | 1,270                         | 690                     | 814,882                        | 1,226,253  | 582,421                              | —                                    | 387,100                              |
| Beverly, . . . . .                              | 3,828,556                     | —               | —                         | — <sup>2</sup>                | — <sup>2</sup>          | 39,283                         | 116,320  | 48,559                               | —                                    | —                                    |
| Blackstone, . . . . .                           | —                             | —               | 251,352                   | — <sup>2</sup>                | — <sup>2</sup>          | —                              | —  | —                                    | —                                    | —                                    |
| Cambridge, . . . . .                            | 29,194,096                    | —               | 8,145                     | 9,700                         | 2,600                   | 1,133,856                      | 5,772,540  | 16,703,270                           | —                                    | 1,121,100                            |
| Cape and Vineyard, . . . . .                    | 619,190                       | —               | 3,175,200                 | 1,248                         | — <sup>2</sup>          | — <sup>2</sup>                 | — <sup>2</sup>                                     | — <sup>2</sup>                       | —                                    | —                                    |
| Central Massachusetts Electric, . . . . .       | —                             | —               | 12,582,291                | — <sup>2</sup>                | — <sup>2</sup>          | 307,365                        | 862,123  | 5,897,685                            | —                                    | 3,657,273                            |
| Central Massachusetts Power (Palmer), . . . . . | —                             | 2,266,770       | —                         | —                             | —                       | —                              | —  | —                                    | —                                    | 2,266,770                            |
| Charlemont, . . . . .                           | —                             | —               | 62,540                    | — <sup>2</sup>                | — <sup>2</sup>          | 5,798                          | 18,937   | 31,893                               | —                                    | —                                    |
| Charlestown, . . . . .                          | —                             | —               | 4,850,998                 | — <sup>2</sup>                | — <sup>2</sup>          | 685,458                        | 3,521,443 <sup>3</sup>                             | —                                    | —                                    | —                                    |
| Chester, . . . . .                              | — <sup>2</sup>                | — <sup>2</sup>  | —                         | — <sup>2</sup>                | — <sup>2</sup>          | —                              | 19,816   | —                                    | —                                    | —                                    |
| Citizens' (Nantucket), . . . . .                | 135,940                       | —               | —                         | 114 <sup>4</sup>              | 42 <sup>4</sup>         | 30,120                         | 78,846   | —                                    | —                                    | —                                    |
| Clinton, . . . . .                              | —                             | —               | 2,967,840                 | 1,133                         | 225                     | 150,906                        | 482,816  | 791,087                              | —                                    | 1,054,095                            |

<sup>1</sup> Also at Pembroke station, 1,440 K. W. H. and 54 K. W. H., respectively.<sup>2</sup> No record.<sup>3</sup> Includes kilowatt hours sold for power.<sup>4</sup> Amperes.

TABLE 6. — *Electric Current generated and sold — Concluded.*

| COMPANY.                  | TOTAL K. W. HOURS GENERATED — |                 | Total K. W. Hours bought. | MAXIMUM STATION LOAD IN K. W. |                         | K. W. Hours for Street Lights. | K. W. Hours sold to Commercial Lighting Consumers. | K. W. Hours sold to Power Consumers. | K. W. Hours sold to Street Railways. | K. W. Hours sold to Other Companies. |
|---------------------------|-------------------------------|-----------------|---------------------------|-------------------------------|-------------------------|--------------------------------|--|--------------------------------------|--------------------------------------|--------------------------------------|
|                           | By Steam.                     | By Water Power. |                           | During the Year.              | On Day of least Output. |                                |  |                                      |                                      |                                      |
|                           |                               |                 |                           |                               |                         |                                |  |                                      |                                      |                                      |
| Eastern Massachusetts,    | .                             | .               | 30,977,253                | —                             | —                       | —                              | —  | —                                    | —                                    | 27,742,970                           |
| Easthampton, . . .        | —                             | —               | 1,531,010                 | 6,300                         | 1,160                   | 107,549                        | 287,370  | 848,148                              | —                                    | —                                    |
| Edison (Boston), . .      | 355,946,900                   | —               | 21,754,013                | 105,090                       | 28,600                  | 20,890,936                     | 111,480,645  | 114,569,583                          | 9,138,308                            | 36,969,761                           |
| Edison (Brockton), .      | 34,232,840                    | —               | —                         | 11,100                        | 2,900                   | 1,401,725                      | 5,309,866  | 12,883,690                           | 1,011,410                            | 6,852,010                            |
| Fall River, . . .         | 29,056,200                    | —               | 15,037,516                | 17,600                        | 2,300                   | 2,117,834                      | 4,671,876  | 31,818,881                           | —                                    | 436,118                              |
| Fitchburg, . . .          | 9,777,590                     | 735,600         | 320,527                   | 4,100                         | 900                     | 727,400                        | 1,883,604  | 5,780,665                            | —                                    | 184,600                              |
| Franklin County Power,    | —                             | 468,753         | —                         | —                             | —                       | —                              | —  | —                                    | —                                    | 468,753                              |
| Franklin (Turners Falls), | —                             | —               | 1,633,307                 | —                             | —                       | 254,725                        | 318,431  | 761,225                              | —                                    | —                                    |
| Gardner, . . .            | —                             | —               | 5,792,935                 | 3,450                         | 800                     | 271,538                        | 944,050  | 3,052,051                            | —                                    | 458,083                              |
| Gloucester, . . .         | 3,174,150                     | —               | —                         | 1,060                         | 780                     | 265,590                        | 1,099,653  | 1,070,740                            | —                                    | —                                    |
| Greenfield, . . .         | —                             | —               | 3,783,000                 | 3,500                         | 1,350                   | 517,528                        | 1,550,184  | 5,542,868                            | 1,606,850                            | 2,832,595                            |
| Harvard, . . .            | —                             | 11,809,650      | 99,675                    | —                             | —                       | 9,009                          | 26,105   | 40,279                               | —                                    | —                                    |
| Haverhill, . . .          | 10,524,010                    | —               | —                         | 3,700                         | 900                     | 496,305                        | 2,790,857  | 4,549,579                            | —                                    | 564,930                              |
| Holyoke Water Power,      | 290,270                       | 5,816,960       | —                         | 1,620                         | 102                     | —                              | —  | 3,758,660                            | —                                    | 2,348,570                            |
| Huntington, . . .         | 50,095                        | —               | —                         | —                             | —                       | 7,736                          | 42,359   | —                                    | —                                    | —                                    |
| Lawrence, . . .           | 5,179,500                     | 10,539,582      | —                         | 4,610                         | 1,532                   | 1,553,213                      | 3,906,488  | 6,184,176                            | —                                    | —                                    |
| Lee, . . .                | —                             | —               | 1,396,400                 | 750                           | 75                      | 15,975                         | 473,950  | 848,975                              | —                                    | —                                    |
| Leominster, . . .         | —                             | —               | 5,092,600                 | 1,800                         | 380                     | 150,220                        | 598,633  | 3,748,572                            | —                                    | —                                    |
| Lowell, . . .             | 30,144,388                    | —               | 4,101                     | 9,450                         | 3,200                   | 2,381,916                      | 5,550,274  | 15,043,700                           | 533,100                              | 104,951                              |
| Ludlow, . . .             | —                             | —               | 1,523,351                 | —                             | —                       | 41,441                         | 161,258  | 1,234,000                            | —                                    | —                                    |
| Lynn, . . .               | 18,741,460                    | —               | —                         | 5,100                         | 2,300                   | 2,085,842                      | 6,328,852  | 7,074,979                            | —                                    | —                                    |
| Malden, . . .             | 3,050,540                     | —               | 20,140,595                | 6,530                         | 2,060                   | 1,624,860                      | 5,804,750  | 11,285,824                           | —                                    | 1,029,054                            |
| Manchester, . . .         | —                             | —               | 387,100                   | 200                           | 75                      | 64,372                         | 183,689  | 42,755                               | —                                    | —                                    |
| Marlborough, . . .        | —                             | —               | 4,283,782                 | 1,343                         | 425                     | 311,524                        | 1,053,658  | 1,913,897                            | —                                    | —                                    |

|                            |             |        |       |           |            |             |             |
|----------------------------|-------------|--------|-------|-----------|------------|-------------|-------------|
| Milford,                   | 2,396,183   | 900    | 160   | 247,001   | 583,339    | 1,327,190   | —           |
| Mill River (Williamsburg), | 232,000     | —      | —     | 10,133    | 42,171     | 152,421     | —           |
| New Bedford,               | —           | 31,800 | 4,900 | 1,505,300 | 5,395,000  | 50,323,576  | 12,083,200  |
| Newburyport,               | —           | 4,700  | 350   | 312,713   | 503,761    | 7,197,352   | —           |
| New England Power,         | 183,585,153 | —      | —     | —         | —          | 106,605,036 | 31,327,472  |
| North Adams,               | 18,706,984  | 2,075  | 625   | 322,409   | 1,102,617  | 3,420,618   | 145,547,033 |
| Northampton,               | 6,591,725   | 2,540  | 660   | 250,480   | 1,311,291  | 1,696,487   | 719,949     |
| Northampton,               | —           | —      | —     | —         | —          | —           | 232,000     |
| Norton,                    | 128,530     | —      | —     | —         | 43,567     | 33,981      | —           |
| Pepperell,                 | 830,635     | —      | —     | 40,704    | 84,701     | 483,090     | 41,247      |
| Pittsfield,                | 314,772     | 4,800  | 1,600 | 974,040   | 2,888,614  | 9,285,863   | 458,260     |
| Plymouth,                  | 3,628,396   | 9,200  | 4,300 | 232,000   | 745,300    | 2,257,296   | 667,557     |
| Provincetown,              | 164,897     | 96     | 48    | 44,941    | 92,828     | 4,154       | —           |
| Quincy,                    | 3,896,878   | 1,507  | 653   | 587,033   | 2,154,612  | 1,245,440   | —           |
| Randolph,                  | 526,500     | —      | —     | 58,627    | 198,835    | 109,503     | —           |
| Salem,                     | 130,177     | 14,000 | 5,400 | 610,002   | 2,184,203  | 16,679,570  | 26,541,000  |
| Seekonk,                   | 336,256     | —      | —     | 14,555    | 101,377    | 130,616     | 24,142      |
| Shirley,                   | 2,247,077   | —      | —     | 45,500    | 244,435    | 714,559     | 830,235     |
| Southeastern,              | 10,542,615  | —      | —     | 67,982    | 363,800    | 2,398,591   | 6,615,996   |
| Southern Berkshire,        | 5,055,041   | 300    | 155   | 111,179   | 774,645    | 3,916,947   | 991,171     |
| Spencer,                   | 1,275,620   | 350    | 10    | 38,717    | 104,193    | 1,091,869   | —           |
| Suburban,                  | 4,475,386   | 2,450  | 1,200 | 448,660   | 2,657,762  | 395,510     | —           |
| Sunderland,                | 35,231      | —      | —     | 4,391     | 22,022     | 7,090       | 49,095      |
| Turners Falls Power,       | 11,846,200  | 54,900 | 8,300 | —         | —          | 44,296,607  | 82,967,766  |
| Tyngsboro,                 | 398,861     | —      | —     | 23,164    | 25,844     | 231,212     | 6,000       |
| Union (Franklin),          | 6,762,625   | —      | —     | 102,197   | 711,200    | 1,827,225   | 40,914      |
| United (Springfield),      | 20,820,000  | 23,880 | 5,130 | 4,668,034 | 13,564,018 | 23,409,825  | 3,720,308   |
| Ware,                      | 1,310,955   | —      | —     | 163,180   | 284,537    | 690,716     | —           |
| Webster,                   | 301,110     | 3,900  | 240   | 474,563   | 1,228,677  | 6,057,314   | —           |
| Weymouth,                  | 5,767,400   | 2,800  | 1,900 | 153,549   | 530,731    | 2,178,947   | —           |
| Williamstown,              | 557,560     | —      | —     | 68,050    | 269,247    | 95,230      | 4,080,300   |
| Winchendon,                | 685,328     | 5,632  | 800   | 79,836    | 206,385    | 1,192,962   | 460         |
| Worcester,                 | 8,284,295   | 21,800 | 8,100 | 4,819,285 | 15,044,797 | 31,884,854  | 8,167,682   |
| Worcester Suburban,        | 9,547,552   | —      | —     | 252,033   | 1,216,457  | 6,538,954   | —           |

No record.

TABLE 7. — Amount of Electric Current sold to Other Companies and Municipalities for the Years ended June 30, 1920 and 1921.

| SELLING COMPANY.                             | Buying Company.                        | Number<br>of<br>K.W.Hrs.<br>1920. | Number<br>of<br>K.W.Hrs.<br>1921. | Amount<br>re-<br>ceived,<br>1921. |
|--|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Adams, . . . . .                             | New England Power, . . . . .           | —                                 | 12,730                            | \$444 04                          |
| American Woolen (Assabet Mills), . . . . .   | North Adams, . . . . .                 | 10,200                            | —                                 | —                                 |
| American Woolen (Royalston Mills), . . . . . | American Woolen (Maynard), . . . . .   | 401,301                           | 452,139                           | 18,085 56                         |
| Amesbury, . . . . .                          | American Woolen (Royalston), . . . . . | 7,315                             | 7,181                             | 359 05                            |
| Amherst, . . . . .                           | Newburyport, . . . . .                 | 36,710                            | —                                 | —                                 |
| Athol, . . . . .                             | Town of Merrimac, . . . . .            | 237,209                           | 311,224                           | 8,854 72                          |
| Attleboro, . . . . .                         | Sunderland, . . . . .                  | 21,927                            | 35,231                            | 1,409 24                          |
| Ayer, . . . . .                              | New England, . . . . .                 | —                                 | 164,400                           | 411 00                            |
|  | Norton, . . . . .                      | 87,260                            | 131,880                           | 348 31                            |
|  | Town of North Attleborough, . . . . .  | 220                               | 430                               | 29 80                             |
|  | Town of Groton, . . . . .              | 254,680                           | 327,660                           | 7,372 38                          |
| Bellows Falls, . . . . .                     | New England Power, . . . . .           | 219,245                           | 530,031                           | 2,650 15                          |
| Berkshire Street Railway, . . . . .          | New England Power, . . . . .           | 1,300                             | 9,210                             | 104 86                            |
| Beverly, . . . . .                           | Manchester, . . . . .                  | 369,300                           | 387,100                           | 13,907 17                         |
| Blackston Valley, . . . . .                  | Blackstone, . . . . .                  | —                                 | 629                               | 31 45                             |
| Burmus Paper, . . . . .                      | Union, . . . . .                       | 9,461,039                         | 6,760,780                         | 109,294 16                        |
|  | Webster and Southbridge, . . . . .     | 113,180                           | 301,110                           | 3,583 22                          |
| Cambridge, . . . . .                         | Town of Belmont, . . . . .             | 956,700                           | 1,121,100                         | 29,428 91                         |
| Cape Cod Cold Storage, . . . . .             | Provincetown, . . . . .                | 150,383                           | 164,897                           | 7,230 46                          |
| Central Mass. Electric, . . . . .            | New England Power, . . . . .           | 1,065,881                         | 1,020,045                         | 9,180 38                          |
|  | Spencer, . . . . .                     | 1,533,769                         | 1,326,273                         | 31,703 03                         |
|  | Ware, . . . . .                        | 1,242,283                         | 1,310,955                         | 36,887 71                         |
| Central Mass. Power, . . . . .               | Central Mass. Electric, . . . . .      | 2,368,620                         | 2,266,770                         | 44,466 93                         |
| Clinton, . . . . .                           | Ayer, . . . . .                        | 1,155,124                         | 954,420                           | 20,084 79                         |
|  | Harvard, . . . . .                     | 71,644                            | 99,675                            | 3,183 89                          |
| Connecticut River Power, . . . . .           | New England Power, . . . . .           | 58,215,430                        | 74,021,259                        | 492,422 11                        |
| Crane, Z. and W. M. (Dalton), . . . . .      | Pittsfield, . . . . .                  | 336,000                           | —                                 | —                                 |
| Deerfield Pulp, . . . . .                    | New England Power, . . . . .           | 1,719,200                         | —                                 | —                                 |
| Eastern Conn. Power, . . . . .               | New England, . . . . .                 | 22,103,500                        | —                                 | —                                 |
|  | Edison of Boston, . . . . .            | 646,700                           | 368,100                           | 6,392 37                          |
|  | Malden, . . . . .                      | 18,953,500                        | 20,140,595                        | 413,227 28                        |
| Eastern Mass., . . . . .                     | Salem, . . . . .                       | 48,000                            | 129,200                           | 17,409 30                         |
|  | Suburban, . . . . .                    | 3,858,100                         | 4,356,595                         | 100,583 48                        |
|  | City of Peabody, . . . . .             | 568,900                           | 781,500                           | 22,401 72                         |
|  | Town of Danvers, . . . . .             | 293,640                           | 1,966,980                         | 53,871 85                         |
|  | Cambridge, . . . . .                   | 8,212                             | 8,145                             | 453 27                            |
|  | Charlestown, . . . . .                 | 4,362,190                         | 4,855,998                         | 101,068 39                        |
|  | Eastern Mass., . . . . .               | 3,430,000                         | 3,528,000                         | 65,914 24                         |
|  | New England Power, . . . . .           | 11,560,822                        | 11,366,500                        | 267,859 20                        |
| Edison of Boston, . . . . .                  | Quincy, . . . . .                      | —                                 | 3,896,878                         | 85,005 37                         |
|  | Union (Franklin), . . . . .            | 1,669                             | 1,845                             | 270 38                            |
|  | Weymouth, . . . . .                    | —                                 | 5,767,400                         | 102,508 43                        |
|  | Town of Norwood, . . . . .             | 4,411,126                         | 5,012,005                         | 107,742 44                        |
|  | Town of Wakefield, . . . . .           | 909,900                           | 1,051,000                         | 37,446 90                         |
|  | Town of Wellesley, . . . . .           | 1,229,400                         | 1,481,990                         | 29,673 01                         |
| Edison of Brockton, . . . . .                | Abington and Rockland, . . . . .       | 8,828,740                         | 6,852,010                         | 146,998 86                        |
| Fall River, . . . . .                        | Narragansett (R. I.), . . . . .        | 6,335                             | 9,064                             | 181 28                            |
|  | Tiverton (R. I.), . . . . .            | 555,127                           | 427,054                           | 10,238 07                         |
| Fitchburg, . . . . .                         | New England Power, . . . . .           | 2,362,400                         | 184,600                           | 2,713 62                          |
|  | Town of Lunenburg, . . . . .           | 76,530                            | —                                 | —                                 |
| Franklin County, . . . . .                   | Athol, . . . . .                       | 663,329                           | 46,875                            | 7,835 79                          |
| Gardner, . . . . .                           | Town of Ashburnham, . . . . .          | 163,720                           | 164,230                           | 3,764 60                          |
|  | Town of Dana, . . . . .                | 24,360                            | 27,000                            | 2,100 00                          |
|  | Town of Princeton, . . . . .           | 53,360                            | 59,140                            | 1,478 50                          |
|  | Town of Templeton, . . . . .           | 199,868                           | 207,713                           | 5,192 84                          |
| Greenfield, . . . . .                        | Amherst, . . . . .                     | 1,258,523                         | 1,344,595                         | 14,827 10                         |
|  | Turners Falls, . . . . .               | 1,464,000                         | 1,488,000                         | 7,440 00                          |
| Haverhill, . . . . .                         | Plaistow (N. H.), . . . . .            | 52,083                            | 64,510                            | 2,980 78                          |
|  | Salem (N. H.), . . . . .               | 107,360                           | 136,400                           | 4,801 20                          |
|  | Town of Georgetown, . . . . .          | 218,500                           | 223,800                           | 7,597 84                          |
|  | Town of Groveland, . . . . .           | 123,750                           | 140,220                           | 5,481 70                          |

TABLE 7. — *Amount of Electric Current sold to Other Companies, etc.* — Continued.

| SELLING COMPANY.  | Buying Company.                                      | Number<br>of<br>K.W. Hrs.<br>1920. | Number<br>of<br>K.W. Hrs.<br>1921. | Amount<br>re-<br>ceived,<br>1921. |
|---|--|------------------------------------|------------------------------------|-----------------------------------|
| Holyoke Water Power,<br>Hull, town of, . . . . .                        | City of Holyoke,<br>Abington and Rockland, . . . . . | 395,510<br>150                     | 2,348,570<br>—                     | \$25,834 27<br>—                  |
| Lowell, . . . . .   | Edison of Boston,<br>Town of Littleton, . . . . .    | 5,801<br>84,090                    | 5,941<br>99,010                    | 441 04<br>4,382 55                |
| Ludlow, . . . . .   | Central Mass. Electric,<br>Ludlow, . . . . .         | 367<br>5,400                       | —<br>—                             | —<br>—                            |
| Ludlow Associates, . . . . .  | Turners Falls, . . . . .                             | —                                  | 167,200                            | 836 00                            |
| Malden, . . . . .   | Eastern Mass., . . . . .                             | 5,660                              | 859,158                            | 38,218 80                         |
| Marlborough, . . . . .  | Edison of Boston, . . . . .                          | 37,063                             | 51,105                             | 2,239 71                          |
| Merrimac Valley,<br>Metropolitan District Com-<br>mission, . . . . .    | Suburban, . . . . .                                  | 101,116                            | 118,791                            | 4,355 82                          |
| Monument Mills, . . . . .   | New England Power,<br>Amesbury, . . . . .            | 2,500<br>3,896,290                 | —<br>3,408,270                     | —<br>68,712 67                    |
|   | Edison of Boston, . . . . .                          | 6,255,789                          | 6,435,641                          | 40,222 75                         |
|   | New England Power, . . . . .                         | 9,573,003                          | 10,106,750                         | 53,565 79                         |
|   | Southern Berkshire, . . . . .                        | 4,365,791                          | 5,039,461                          | 71,722 43                         |
| Narragansett, . . . . .   | Attleboro, . . . . .                                 | 5,400,800                          | 5,290,500                          | 84,283 29                         |
| Nashua River Paper,<br>New Bedford & Onset Street<br>Railway, . . . . . | Seekonk, . . . . .                                   | 297,846                            | 336,256                            | 8,321 08                          |
| Newburyport, . . . . .  | New England Power, . . . . .                         | —                                  | 229,159                            | 916 04                            |
|   | Southeastern Mass., . . . . .                        | 7,916,830                          | 10,541,390                         | 171,235 13                        |
|   | Amesbury, . . . . .                                  | 3,920,000                          | 2,520,000                          | 44,345 36                         |
|   | Adams, . . . . .                                     | 1,337,700                          | 1,490,200                          | 27,135 55                         |
|   | Athol, . . . . .                                     | 5,144,777                          | 4,381,003                          | 54,388 76                         |
|   | Central Mass., . . . . .                             | 11,961,752                         | 10,284,141                         | 160,098 86                        |
|   | Charlemont, . . . . .                                | —                                  | 62,540                             | 1,759 07                          |
|   | Clinton, . . . . .                                   | 3,176,876                          | 2,954,400                          | 42,539 10                         |
|   | Conn. River Power, . . . . .                         | 6,370,362                          | 5,972,394                          | 126,492 83                        |
|   | Eastern Conn. Power,<br>Edison of Boston, . . . . .  | —<br>7,125,257                     | 696,950<br>14,893,226              | 8,280 11<br>66,541 59             |
|   | Fall River, . . . . .                                | 13,070,720                         | 15,013,500                         | 222,659 06                        |
|   | Fitchburg, . . . . .                                 | 2,304,309                          | 320,527                            | 3,963 39                          |
|   | Gardner, . . . . .                                   | 5,714,566                          | 5,792,935                          | 98,871 48                         |
|   | Leominster, . . . . .                                | 5,182,300                          | 5,092,600                          | 73,713 80                         |
|   | Marlborough, . . . . .                               | 4,475,817                          | 4,285,782                          | 64,374 65                         |
|   | Milford (Mass.), . . . . .                           | 1,871,300                          | 2,396,183                          | 42,838 93                         |
|   | Milford (N. H.), . . . . .                           | 1,158,000                          | 1,053,338                          | 16,654 99                         |
|   | New Hampshire W. & E., . . . . .                     | 1,397,298                          | 1,148,862                          | 17,360 86                         |
|   | Rhode Island Power, . . . . .                        | 38,187,747                         | 43,548,282                         | 626,735 88                        |
|   | Rockville & Willimantic, . . . . .                   | 4,502,040                          | 4,427,655                          | 58,645 43                         |
|   | Shirley, . . . . .                                   | 13,485,929                         | 2,247,077                          | 53,709 17                         |
|   | Turners Falls, . . . . .                             | 440,500                            | 1,500                              | 15 00                             |
|   | Tyngsboro, . . . . .                                 | —                                  | 345,750                            | 6,501 08                          |
|   | Winchendon, . . . . .                                | 904,568                            | 685,328                            | 11,483 43                         |
|   | Worcester, . . . . .                                 | 5,335,520                          | 8,273,395                          | 59,103 83                         |
|   | Worcester Suburban, . . . . .                        | 13,148,295                         | 9,545,780                          | 161,317 68                        |
|   | Town of Boylston, . . . . .                          | 50,895                             | 60,800                             | 1,519 98                          |
|   | Town of Holden, . . . . .                            | 189,440                            | 240,160                            | 6,004 00                          |
|   | Town of Sterling, . . . . .                          | 121,920                            | 145,920                            | 3,648 00                          |
|   | Town of West Boylston, . . . . .                     | 143,845                            | 186,805                            | 4,670 13                          |
|   | Adams, . . . . .                                     | 157,864                            | 153,267                            | 4,694 28                          |
| North Adams, . . . . .  | Stamford (Vt.), . . . . .                            | 6,296                              | 9,122                              | 273 66                            |
| Northampton, . . . . .  | Williamstown, . . . . .                              | 488,733                            | 557,560                            | 13,939 01                         |
|   | Mill River (Williamsburg), . . . . .                 | 228,100                            | 232,000                            | 3,480 00                          |
| Palmer Mills, . . . . .   | New England Power, . . . . .                         | 4,115,810                          | 3,814,500                          | 17,774 00                         |
| Peabody, city of, . . . . .   | Salem, . . . . .                                     | 506                                | 977                                | 97 70                             |
| Pepperell, . . . . .  | Hollis (N. H.), . . . . .                            | 17,740                             | 12,288                             | 299 43                            |
|   | Tyngsboro, . . . . .                                 | 46,581                             | 28,959                             | 705 40                            |
| Pittsfield, . . . . .   | Lee, . . . . .                                       | —                                  | 439,680                            | 11,305 41                         |
|   | Southern Berkshire, . . . . .                        | 31,030                             | 18,580                             | 484 40                            |
| Plymouth, . . . . .   | Southeastern Mass., . . . . .                        | —                                  | 1,225                              | 27 40                             |
|   | Town of Middleborough, . . . . .                     | 509,000                            | 666,332                            | 12,163 34                         |
| Reading, town of, . . . . .   | Lowell, . . . . .                                    | 3,021                              | 52,592                             | 215 68                            |
| Rhode Island Power, . . . . .   | New England Power, . . . . .                         | 25,535,465                         | 25,781,650                         | 301,760 19                        |

TABLE 7. — *Amount of Electric Current sold to Other Companies, etc. —*  
Concluded.

| SELLING COMPANY.                                    | Buying Company.                       | Number<br>of<br>K.W.Hrs.<br>1920. | Number<br>of<br>K.W.Hrs.<br>1921. | Amount<br>re-<br>ceived,<br>1921. |
|---|---------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Salem, . . . . .                                    | Eastern Mass., . . . . .              | 23,490,000                        | 26,541,000                        | \$405,967 65                      |
| Seekonk, . . . . .                                  | Fall River, . . . . .                 | 25,072                            | 24,016                            | 480 32                            |
|   | Pepperell, . . . . .                  | 11,744,249                        | 795,235                           | 20,855 33                         |
| Shirley, . . . . .                                  | Tyngsboro, . . . . .                  | —                                 | 24,332                            | 507 24                            |
|   | Hollis (N. H.), . . . . .             | —                                 | 10,668                            | 222 62                            |
| Southeastern Mass., . . . . .                       | Cape and Vineyard, . . . . .          | 2,378,000                         | 2,987,600                         | 61,600 70                         |
|   | Plymouth, . . . . .                   | 3,721,510                         | 3,628,396                         | 70,451 42                         |
| Southern Berkshire, . . . . .                       | Lee, . . . . .                        | 976,160                           | 956,720                           | 16,778 01                         |
| South Hadley, town of, . . . . .                    | Munch, F. W., . . . . .               | 188,750                           | 34,451                            | 1,062 87                          |
| Starrett Co., . . . . .                             | Central Mass. Electric, . . . . .     | 20,230                            | 31,280                            | 1,133 10                          |
| Suburban, . . . . .                                 | Athol, . . . . .                      | —                                 | 515                               | 21 87                             |
|   | Eastern Mass., . . . . .              | 2,100                             | 49,095                            | 3,418 79                          |
|   | Agawam, . . . . .                     | 250,773                           | 291,852                           | 5,142 35                          |
|   | Amherst, . . . . .                    | 2,243,983                         | 2,349,046                         | 29,340 03                         |
|   | Easthampton, . . . . .                | 1,720,000                         | 1,531,010                         | 26,842 90                         |
|   | Franklin, . . . . .                   | 1,421,560                         | 1,633,307                         | 25,358 47                         |
|   | Greenfield, . . . . .                 | 2,986,000                         | 3,783,000                         | 60,127 10                         |
| Turners Falls, . . . . .                            | Ludlow, . . . . .                     | 1,877,466                         | 1,518,651                         | 18,191 62                         |
|   | New England Power, . . . . .          | 37,195,740                        | 34,985,000                        | 244,228 63                        |
|   | Northampton, . . . . .                | 3,840,500                         | 4,286,600                         | 40,854 33                         |
|   | Northern Conn., . . . . .             | 1,440,600                         | 1,281,000                         | 23,449 48                         |
|   | United (Springfield), . . . . .       | 11,832,800                        | 20,820,000                        | 141,566 00                        |
|   | City of Chicopee, . . . . .           | 5,440,500                         | 6,059,600                         | 72,715 20                         |
|   | City of Westfield, . . . . .          | 4,738,560                         | 4,428,700                         | 61,647 79                         |
| Tyngsboro, . . . . .                                | Pepperell, . . . . .                  | —                                 | 35,400                            | 1,292 01                          |
|   | Hollis (N. H.), . . . . .             | —                                 | 5,514                             | 104 74                            |
| Union (Franklin), . . . . .                         | Blackstone, . . . . .                 | 421,818                           | 250,723                           | 11,062 22                         |
|   | Town of Mansfield, . . . . .          | 3,578,250                         | 2,253,085                         | 52,384 04                         |
| United (Springfield), . . . . .                     | Town of North Attleborough, . . . . . | 1,291,400                         | 1,216,500                         | 33,696 73                         |
|   | Turners Falls, . . . . .              | 17,733,200                        | 10,189,500                        | 93,827 00                         |
|   | Randolph and Holbrook, . . . . .      | 688,400                           | 526,500                           | 19,446 49                         |
| Weymouth, . . . . .                                 | Town of Braintree, . . . . .          | 33,100                            | 1,514,590                         | 43,617 02                         |
|   | Town of Hingham, . . . . .            | 590,762                           | 990,000                           | 35,092 22                         |
|   | Town of Hull, . . . . .               | 860,970                           | 1,049,210                         | 29,986 38                         |
| Winchendon, . . . . .                               | Athol, . . . . .                      | 670                               | 460                               | 6 90                              |
| Worcester Consolidated Street<br>Railway, . . . . . | Worcester Electric, . . . . .         | —                                 | 10,900                            | 327 00                            |
|   | New England Power, . . . . .          | 12,135,395                        | 757,653                           | 108,782 51                        |
| Worcester Electric, . . . . .                       | Worcester Suburban, . . . . .         | 2,015                             | 1,772                             | 177 98                            |
|   | Town of Paxton, . . . . .             | 38,340                            | 37,380                            | 1,618 05                          |
|   | Town of Shrewsbury, . . . . .         | 405,600                           | 552,000                           | 16,560 00                         |
| Worthington, P. & M. Co., . . . . .                 | Cambridge, . . . . .                  | 18,700                            | —                                 | —                                 |

TABLE 8. — *Fuel Statistics.*

The following table shows the quantities of fuel used by, and an analysis of the coal costs of the several companies for the year of the returns, the computations being made on the kilowatt hours generated by steam: —

| COMPANY.                                     | Tons<br>used (2,240<br>Pounds).  | Costs.                    |              |  | Pounds<br>per K.W.<br>Hr. gen-<br>erated. |
|--|--|---------------------------|--------------|--|---|
|  |  | Per<br>Ton.               | Total.       | Per K.W.<br>Hr. gen-<br>erated<br>(Cents). |   |
| Abington and Rockland, . . . . .             | - <sup>1</sup>   | -                         | -            | -  | -   |
| Adams, . . . . .                             | - <sup>1</sup>   | -                         | -            | -  | -   |
| Agawam, . . . . .                            | - <sup>1</sup>   | -                         | -            | -  | -   |
| American Woolen (Maynard), . . . . .         | - <sup>1</sup>   | -                         | -            | -  | -   |
| American Woolen (South Royalston), . . . . . | - <sup>1</sup>   | -                         | -            | -  | -   |
| Amesbury, . . . . .                          | - <sup>1</sup>   | -                         | -            | -  | -   |
| Amherst, . . . . .                           | - <sup>1</sup>   | -                         | -            | -  | -   |
| Athol, <sup>2</sup> . . . . .                | 1,165.00   | \$10.883                  | \$12,678 48  | 3.087                                      | 6.354                                     |
| Attleboro, . . . . .                         | - <sup>1</sup>   | -                         | -            | -  | -   |
| Ayer, . . . . .                              | - <sup>1</sup>   | -                         | -            | -  | -   |
| Barnes, A. W., Co. (Boston), . . . . .       | 1,083.00 <sup>3</sup><br>714.00 <sup>4</sup><br>5,632.00 <sup>3</sup>      | 14.209<br>6.600<br>13.250 | 20,100 92    | 8.053                                      | 16.128                                    |
| Beverly, . . . . .                           | 169.00 <sup>5</sup><br>2,063.00 <sup>4</sup>                               | 1.950<br>4.900            | 85,063 59    | 2.222                                      | 4.601                                     |
| Blackstone, . . . . .                        | - <sup>1</sup>   | -                         | -            | -  | -   |
| Cambridge, . . . . .                         | 36,401.00  | 14.229                    | 517,946 07   | 1.774                                      | 2.793                                     |
| Cape and Vineyard, <sup>6</sup> . . . . .    | 1,752.82   | 18.237                    | 31,966 52    | 5.163                                      | 6.341                                     |
| Central Mass. Electric, . . . . .            | - <sup>1</sup>   | -                         | -            | -  | -   |
| Charlemont, . . . . .                        | - <sup>1</sup>   | -                         | -            | -  | -   |
| Charlestown, . . . . .                       | - <sup>1</sup>   | -                         | -            | -  | -   |
| Chester, . . . . .                           | - <sup>7</sup>   | -                         | -            | -  | -   |
| Citizens' (Nantucket), . . . . .             | 431.00 <sup>3</sup><br>281.00 <sup>4</sup>                                 | 12.673<br>3.500           | 6,445 74     | 4.742                                      | 11.732                                    |
| Clinton, . . . . .                           | - <sup>1</sup>   | -                         | -            | -  | -   |
| Eastern Mass., . . . . .                     | - <sup>1</sup>   | -                         | -            | -  | -   |
| Easthampton, . . . . .                       | - <sup>1</sup>   | -                         | -            | -  | -   |
| Edison (Boston), . . . . .                   | 283,709.00   | 13.683                    | 3,882,031 57 | 1.091                                      | 1.785                                     |
| Edison (Brockton), . . . . .                 | 31,164.00  | 13.702                    | 426,995 35   | 1.247                                      | 2.039                                     |
| Fall River, . . . . .                        | 1,653.49 <sup>3</sup><br>137,669.47 <sup>8</sup><br>16,300.76 <sup>3</sup> | 9.286<br>91.279<br>11.797 | 190,609 31   | .656                                       | -   |
| Fitchburg, . . . . .                         | 286.88 <sup>5</sup>  | 5.600                     | 193,912 29   | 1.983                                      | 3.800                                     |
| Franklin (Turners Falls), . . . . .          | - <sup>1</sup>   | -                         | -            | -  | -   |
| Gardner, . . . . .                           | - <sup>1</sup>   | -                         | -            | -  | -   |
| Gloucester, . . . . .                        | 4,613.00 <sup>3</sup><br>445.00 <sup>4</sup>                               | 13.067<br>3.500           | 61,834 51    | 1.948                                      | 3.569                                     |
| Greenfield, . . . . .                        | - <sup>10</sup>  | -                         | -            | -  | -   |
| Harvard, . . . . .                           | - <sup>1</sup>   | -                         | -            | -  | -   |
| Haverhill, . . . . .                         | 12,684.25  | 11.345                    | 143,907 97   | 1.367                                      | 2.700                                     |

<sup>1</sup> All current purchased.<sup>2</sup> Less than 5 per cent of current generated by steam.<sup>3</sup> Coal.<sup>4</sup> Screenings.<sup>5</sup> Breeze.<sup>6</sup> Over 83 per cent of current purchased.<sup>7</sup> One hundred and three gallons of gasoline and 4,362 gallons of kerosene.<sup>8</sup> Barrels fuel oil.<sup>9</sup> Per barrel.<sup>10</sup> Water power; also electricity purchased.

TABLE 8. — *Fuel Statistics* — Continued.

| COMPANY.                                  | Tons<br>used (2,240<br>Pounds).   | Costs.                            |            |  | Pounds<br>per K.W.<br>Hr. gen-<br>erated. |
|---|---|-----------------------------------|------------|--|---|
|   |   | Per<br>Ton.                       | Total.     | Per K.W.<br>Hr. gen-<br>erated<br>(Cents). |   |
| Holyoke Water Power, <sup>1</sup> . . . . | 636.75  | \$12.77 <sup>2</sup>              | \$8,137 08 | 2.803                                      | 4.914                                     |
| Huntington, . . . . .                     | — <sup>2</sup>  | —                                 | —          | —  | —   |
| Lawrence, . . . . .                       | 9,914.22 <sup>3</sup><br>30.11 <sup>4</sup><br>135.00 <sup>5</sup>                                  | 11.703<br>8.000<br>2.500          | 108,658 94 | 2.098                                      | 4.359                                     |
| Lee, . . . . .                            | — <sup>6</sup>  | —                                 |            |  |   |
| Leominster, . . . . .                     | — <sup>6</sup>  | —                                 |            |  |   |
| Lowell, . . . . .                         | 29,033.00   | 15.579                            | 452,315 61 | 1.501                                      | 2.157                                     |
| Ludlow, . . . . .                         | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Lynn, . . . . .                           | 23,848.00 <sup>3</sup><br>479.00 <sup>7</sup><br>69,520.00 <sup>8</sup><br>261,530.00 <sup>10</sup> | 10.982<br>7.123<br>9.040<br>9.032 | 276,424 20 | 1.475                                      | —   |
| Malden, <sup>11</sup> . . . . .           | 3,838.00 <sup>3</sup><br>700,213.00 <sup>12</sup>   | 9.337<br>9.067                    |            |  |   |
| Manchester, . . . . .                     | — <sup>6</sup>  | —                                 |            |  |   |
| Marlborough, . . . . .                    | — <sup>6</sup>  | —                                 |            |  |   |
| Milford, . . . . .                        | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Mill River (Williamsburg), . . . .        | — <sup>6</sup>  | —                                 | —          | —  | —   |
| New Bedford, . . . . .                    | 74,978.00   | 11.090                            | 831,518 82 | 1.018                                      | 2.056                                     |
| Newburyport, . . . . .                    | 6,287.00 <sup>3</sup><br>1,731,518.00 <sup>12</sup>   | 10.001<br>9.036                   | 125,557 66 | 1.134                                      | —   |
| New England Power, <sup>13</sup> . . . .  | 24,483.00   | 10.599                            |            |  |   |
| North Adams, . . . . .                    | 10,217.00 <sup>3</sup><br>111.00 <sup>7</sup>   | 11.220<br>11.580                  | 115,914 14 | 1.758                                      | 3.510                                     |
| Northampton, . . . . .                    | — <sup>6</sup>  | —                                 |            |  |   |
| Norton, . . . . .                         | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Pepperell, . . . . .                      | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Pittsfield, . . . . .                     | 19,526.88   | 10.248                            | 200,115 93 | 1.245                                      | 2.721                                     |
| Plymouth, . . . . .                       | 2,361.00  | 9.104                             | 21,493 57  | 1.980                                      | 4.872                                     |
| Provincetown, . . . . .                   | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Quincy, . . . . .                         | 2,960.71  | 13.085                            | 47,537 99  | 3.209                                      | 4.476                                     |
| Randolph, . . . . .                       | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Salem, . . . . .                          | 45,887.00   | 12.228                            | 561,117 87 | 1.065                                      | 1.950                                     |
| Seekonk, . . . . .                        | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Shirley, . . . . .                        | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Southeastern (Marion), . . . . .          | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Southern Berkshire, . . . . .             | — <sup>14</sup>   | —                                 | —          | —  | —   |
| Spencer, . . . . .                        | — <sup>6</sup>  | —                                 | —          | —  | —   |
| Suburban, <sup>15</sup> . . . . .         | 53,852.00 <sup>12</sup>   | 9.074                             | 3,974 85   | 3.874                                      | —   |
| Sunderland, . . . . .                     | — <sup>6</sup>  | —                                 | —          | —  | —   |

<sup>1</sup> Less than 5 per cent of current generated by steam.<sup>2</sup> Mill waste and sawdust.<sup>3</sup> Coal.<sup>4</sup> Coke.<sup>5</sup> Breeze.<sup>6</sup> All current purchased.<sup>7</sup> Screenings.<sup>8</sup> Gallons coal gas tar.<sup>9</sup> Per gallon.<sup>10</sup> Gallons water gas tar.<sup>11</sup> Over 86 per cent of current purchased.<sup>12</sup> Gallons oil.<sup>13</sup> Less than 6 per cent of current generated by steam.<sup>14</sup> Water power; also electricity purchased.<sup>15</sup> Over 97 per cent of current purchased.



TABLE 8. — *Fuel Statistics* — Concluded.

| COMPANY.                                  | Tons<br>used (2,240<br>Pounds). | Costs.      |             |                                    | Pounds<br>per K.W.<br>Hr. gener-<br>ated. |
|---|---------------------------------|-------------|-------------|------------------------------------|---|
|   |                                 | Per<br>Ton. | Total.      | Per K.W.<br>Hr. gener-<br>(Cents). |   |
| Turners Falls Power, <sup>1</sup> . . . . | 4,193.75                        | \$11.090    | \$46,500 55 | 1.189                              | 2.401                                     |
| Tyngsboro, . . . .                        | — <sup>2</sup>                  | —           | —           | —                                  | —   |
| Union (Franklin), . . . .                 | — <sup>2</sup>                  | —           | —           | —                                  | —   |
| United (Springfield), . . . .             | 28,202.00                       | 10.200      | 287,646 09  | 1.125                              | 2.470                                     |
| Ware, . . . .                             | — <sup>2</sup>                  | —           | —           | —                                  | —   |
| Webster, . . . .                          | 12,841.00                       | 10.878      | 139,694 78  | 1.376                              | 2.833                                     |
| Weymouth, . . . .                         | 4,641.00                        | 15.196      | 70,526 32   | 3.192                              | 4.706                                     |
| Williamstown, . . . .                     | — <sup>2</sup>                  | —           | —           | —                                  | —   |
| Winchendon, . . . .                       | — <sup>3</sup>                  | —           | —           | —                                  | —   |
| Worcester, . . . .                        | 72,194.30                       | 9.863       | 713,259.89  | 1.130                              | 2.561                                     |
| Worcester Suburban, . . . .               | — <sup>2</sup>                  | —           | —           | —                                  | —   |

<sup>1</sup> Less than 3 per cent of current generated by steam.<sup>2</sup> All current purchased.<sup>3</sup> Water power; also electricity purchased.

### ANALYSIS OF REPORTED INCOME AND EXPENSES OF THE LARGER COMPANIES, AS SHOWN IN TABLE 9.

The following tables give an analysis, on the unit basis of kilowatt hours of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 10,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expense of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Fitchburg, Lawrence, Lynn, New Bedford, Newburyport, Southeastern, Webster and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit basis.

TABLE 9. — *Analysis of Reported Income and Expenses of the Larger Companies.*

## 1. OPERATING INCOME.

| No. of Company. | COMPANY.               | COMMERCIAL LIGHTING. |              |                            | PUBLIC LIGHTING.    |             |                            | POWER.              |              |                            | No. of Company. |
|-----------------|------------------------|----------------------|--------------|----------------------------|---------------------|-------------|----------------------------|---------------------|--------------|----------------------------|-----------------|
|                 |                        | Number of K.W. Hrs.  | Amount.      | Per K.W. Hr. sold (Cents). | Number of K.W. Hrs. | Amount.     | Per K.W. Hr. sold (Cents). | Number of K.W. Hrs. | Amount.      | Per K.W. Hr. sold (Cents). |                 |
| 1               | Cambridge.             | 5,772,540            | \$536,414 20 | 9.293                      | 1,133,856           | \$82,582 42 | 7.283                      | 16,703,270          | \$646,734 55 | 3.871                      | 1               |
| 2               | Central Massachusetts. | 862,123              | 124,187 44   | 14.405                     | 307,365             | 31,830 50   | 10.356                     | 5,897,685           | 170,870 06   | 2.897                      | 2               |
| 3               | Eastern Massachusetts. | —                    | —            | —                          | —                   | —           | —                          | —                   | —            | —                          | 3               |
| 4               | Edison (Boston).       | 111,480,645          | 9,910,402 42 | 8.800                      | 20,800,936          | 950,783 39  | 4.594                      | 123,707,891         | 4,494,441 27 | 3.633                      | 4               |
| 5               | Edison (Brookton).     | 5,309,866            | 427,184 94   | 8.045                      | 1,401,725           | 89,288 26   | 6.370                      | 13,893,100          | 543,820 52   | 3.914                      | 5               |
| 6               | Fall River.            | 4,671,876            | 463,432 02   | 9.920                      | 2,117,834           | 121,222 63  | 5.724                      | 31,818,881          | 711,577 52   | 2.236                      | 6               |
| 7               | Fitchburg.             | 1,883,604            | 233,857 45   | 12.415                     | 727,400             | 51,247 22   | 7.045                      | 5,780,665           | 186,498 26   | 3.229                      | 7               |
| 8               | Greenfield.            | 1,530,184            | 193,823 01   | 12.503                     | 517,528             | 31,286 33   | 6.045                      | 7,149,718           | 164,382 63   | 2.299                      | 8               |
| 9               | Haverhill.             | 2,790,887            | 325,203 26   | 11.653                     | 496,305             | 31,816 10   | 6.411                      | 4,549,579           | 202,613 47   | 4.453                      | 9               |
| 10              | Holyoke.               | 4,855,782            | 298,814 16   | 6.154                      | 1,201,816           | 47,268 16   | 3.933                      | 9,639,307           | 216,814 84   | 3.506                      | 10              |
| 11              | Lawrence.              | 3,906,488            | 415,231 55   | 10.629                     | 1,553,213           | 85,150 05   | 5.482                      | 6,184,176           | 593,421 39   | 3.810                      | 11              |
| 12              | Lowell.                | 5,550,274            | 471,258 75   | 8.491                      | 2,381,916           | 110,933 44  | 4.657                      | 15,576,800          | 302,454 98   | 4.275                      | 12              |
| 13              | Lynn.                  | 6,328,852            | 635,554 54   | 10.042                     | 2,085,842           | 108,044 64  | 5.180                      | 7,074,979           | 422,896 23   | 3.747                      | 13              |
| 14              | Malden.                | 5,804,750            | 618,630 36   | 10.657                     | 1,624,860           | 117,724 04  | 7.245                      | 11,285,824          | 422,896 23   | 3.747                      | 14              |
| 15              | New Bedford.           | 610,681 77           | 72,210 52    | 11.319                     | 1,505,300           | 105,363 22  | 6.999                      | 62,606,776          | 1,237,011 63 | 1.976                      | 15              |
| 16              | Newburyport.           | 503,761              | 72,210 52    | 14.334                     | 312,713             | 17,303 05   | 5.533                      | 7,197,352           | 190,854 46   | 2.652                      | 16              |
| 17              | New England Power.     | —                    | —            | —                          | —                   | —           | —                          | 106,605,036         | 2,302,793 69 | 2.160                      | 17              |
| 18              | Pittsfield.            | 2,888,614            | 278,732 14   | 9.615                      | 974,040             | 57,581 80   | 5.912                      | 9,285,863           | 280,558 00   | 3.021                      | 18              |
| 19              | Salem.                 | 2,184,203            | 251,662 70   | 11.522                     | 610,002             | 40,549 60   | 6.648                      | 21,276,820          | 500,727 45   | 2.353                      | 19              |
| 20              | Southeastern.          | 363,300              | 51,117 76    | 14.070                     | 67,982              | 8,899 09    | 13.090                     | 2,398,591           | 69,794 17    | 2.910                      | 20              |
| 21              | Turners Falls Power.   | —                    | —            | —                          | —                   | —           | —                          | 70,769,252          | 967,456 86   | 1.367                      | 21              |
| 22              | United (Springfield).  | 13,564,018           | 1,146,389 31 | 8.451                      | 4,668,034           | 162,406 15  | 3.479                      | 23,409,325          | 633,466 15   | 2.706                      | 22              |
| 23              | Webster.               | 1,228,677            | 150,592 95   | 12.257                     | 474,563             | 36,389 29   | 7.668                      | 6,057,344           | 153,759 79   | 2.538                      | 23              |
| 24              | Worcester.             | 13,044,797           | 1,138,049 60 | 7.371                      | 4,819,283           | 195,045 26  | 4.047                      | 31,884,854          | 872,578 36   | 2.737                      | 24              |

<sup>1</sup> Municipal plant; for fiscal year 1921.<sup>2</sup> Amount appropriated from tax levy for street lights and lighting public buildings.

1. OPERATING INCOME — *Concluded.*

| No. of Company. | COMPANY.               | OTHER COMPANIES.    |              |                            | Other Operating Income. | TOTAL OPERATING INCOME. |                             |                            | No. of Company. |
|-----------------|------------------------|---------------------|--------------|----------------------------|-------------------------|-------------------------|-----------------------------|----------------------------|-----------------|
|                 |                        | Number of K.W. Hrs. | Amount.      | Per K.W. Hr. sold (Cents). |                         | Number of K.W. Hrs.     | Amount.                     | Per K.W. Hr. sold (Cents). |                 |
| 1               | Cambridge,             | 1,121,100           | \$29,428 91  | 2.625                      | \$5,062 20 <sup>1</sup> | 24,730,766              | \$1,300,222 28 <sup>1</sup> | 5.258                      | 1               |
| 2               | Central Massachusetts, | 3,657,273           | 77,771 12    | 2.126                      | 12,625 03               | 10,724,446              | 417,284 15                  | 3.891                      | 2               |
| 3               | Eastern Massachusetts, | 27,742,970          | 613,886 00   | 2.213                      | —                       | 27,742,970              | 613,886 00                  | 2.213                      | 3               |
| 4               | Edison (Boston),       | 38,969,761          | 797,941 21   | 2.158                      | 21,989 57               | 309,053,163             | 16,184,557 86               | 5.237                      | 4               |
| 5               | Edison (Brookton),     | 6,852,010           | 146,998 86   | 2.145                      | 1,763 46                | 27,458,701              | 1,209,065 04                | 4.403                      | 5               |
| 6               | Fall River,            | 436,118             | 10,419 35    | 2.389                      | —                       | 39,044,709              | 1,306,671 52                | 3.347                      | 6               |
| 7               | Fitchburg,             | 184,600             | 2,713 62     | 1.470                      | 22,236 21 <sup>2</sup>  | 8,576,269               | 496,552 76 <sup>2</sup>     | 5.790                      | 7               |
| 8               | Greenfield,            | 2,832,595           | 22,267 10    | 7.86                       | —                       | 12,050,025              | 411,759 07                  | 3.417                      | 8               |
| 9               | Haverhill,             | 564,930             | 20,861 52    | 3.693                      | 60 11 <sup>3</sup>      | 8,401,871               | 580,554 46                  | 6.910                      | 9               |
| 10              | Holyoke, <sup>4</sup>  | 532,660             | 13,316 30    | 2.500                      | —                       | 15,750,371              | 605,438 76 <sup>5</sup>     | 3.814                      | 10              |
| 11              | Lawrence,              | —                   | —            | —                          | 57 00                   | 15,643,877              | 717,253 44                  | 6.160                      | 11              |
| 12              | Lowell,                | 104,951             | 4,793 87     | 4.568                      | 1,061 10                | 23,613,941              | 1,181,468 55                | 5.003                      | 12              |
| 13              | Lynn,                  | —                   | —            | —                          | —                       | 15,489,673              | 1,046,054 16                | 6.733                      | 13              |
| 14              | Malden,                | 1,029,954           | 44,814 03    | 4.355                      | 8,118 93                | 19,744,488              | 1,212,183 39                | 6.139                      | 14              |
| 15              | New Bedford,           | —                   | —            | —                          | 603 84                  | 69,507,076              | 1,953,660 46                | 2.811                      | 15              |
| 16              | Newburyport,           | 2,520,000           | 44,345 36    | 1.760                      | 4,709 20                | 10,533,826              | 329,422 59                  | 3.127                      | 16              |
| 17              | New England Power,     | 145,547,033         | 2,021,026 62 | 1.389                      | 21,994 15               | 283,479,541             | 4,345,814 46                | 1.533                      | 17              |
| 18              | Pittsfield,            | 458,260             | 11,789 81    | 2.573                      | 13,394 13               | 13,606,777              | 642,055 88                  | 4.719                      | 18              |
| 19              | Salem,                 | 26,541,096          | 405,967 65   | 1.530                      | 1,559 03                | 50,612,025              | 1,200,466 43                | 2.372                      | 19              |
| 20              | Southeastern,          | 6,615,996           | 132,052 12   | 1.996                      | 3,406 08                | 9,445,869               | 265,269 22                  | 2.808                      | 20              |
| 21              | Turners Falls Power,   | 82,967,766          | 749,463 85   | .903                       | 51,625 16 <sup>6</sup>  | 153,734,018             | 1,768,545 87                | 1.150                      | 21              |
| 22              | United (Springfield),  | 10,189,500          | 93,827 00    | .921                       | —                       | 51,830,877              | 2,036,088 61                | 3.928                      | 22              |
| 23              | Webster,               | —                   | —            | —                          | —                       | 7,760,584               | 340,742 03                  | 4.391                      | 23              |
| 24              | Worcester,             | 8,167,682           | 127,138 54   | 1.557                      | 43,815 85 <sup>7</sup>  | 60,015,648              | 2,377,627 61                | 3.962                      | 24              |

<sup>1</sup> Includes \$43.27 for steam heating.<sup>2</sup> Includes \$17,263.44 for steam heating.<sup>3</sup> Includes \$39.26 for steam heating.<sup>4</sup> Municipal plant; for fiscal year 1921.<sup>5</sup> Includes \$47,268.16 appropriated from tax levy.<sup>6</sup> From sale of water power.<sup>7</sup> Includes \$41,661.29 for steam heating and elevator service.

## 2. OPERATING EXPENSES.

## (a) Expenses of Manufacture.

| No. of Company. | COMPANY.               | K. W. Hrs. made.         | COAL OR OTHER FUEL. |                             | RENTALS.   |                             | OIL AND WASTE. |                             | WATER.     |                             | No. of Company. |
|-----------------|------------------------|--------------------------|---------------------|-----------------------------|------------|-----------------------------|----------------|-----------------------------|------------|-----------------------------|-----------------|
|                 |                        |                          | Amount.             | Per K. W. Hr. made (Cents). | Amount.    | Per K. W. Hr. made (Cents). | Amount.        | Per K. W. Hr. made (Cents). | Amount.    | Per K. W. Hr. made (Cents). |                 |
| 1               | Cambridge,             | 29,194,096               | \$517,946 07        | 1.774                       | \$3,343 00 | .011                        | \$2,434 54     | .008                        | \$8,971 82 | .031                        | 1               |
| 2               | Central Massachusetts, | - 1                      | -                   | -                           | -          | -                           | 38 40          | -                           | -          | -                           | 2               |
| 3               | Eastern Massachusetts, | -                        | -                   | -                           | 450 00     | -                           | -              | -                           | -          | -                           | 3               |
| 4               | Edison (Boston),       | 355,946,900              | 3,882,031 57        | 1.091                       | 50,169 24  | .014                        | 10,249 44      | .003                        | 27,158 76  | .008                        | 4               |
| 5               | Edison (Brookton),     | 34,232,840               | 426,995 35          | 1.247                       | -          | -                           | 1,361 19       | .004                        | 249 89     | .001                        | 5               |
| 6               | Fall River,            | 29,036,200               | 190,609 31          | .656                        | -          | -                           | 2,282 69       | .008                        | 10,034 15  | .034                        | 6               |
| 7               | Fitchburg,             | 10,513,190               | 193,912 29          | - 2                         | 289 90     | - 2                         | 1,699 12       | - 2                         | 2,787 92   | - 2                         | 7               |
| 8               | Greenfield,            | 11,809,650 <sup>3</sup>  | -                   | -                           | 3,000 00   | .025                        | 68 56          | .001                        | -          | -                           | 8               |
| 9               | Haverhill,             | 10,524,010               | 143,907 97          | 1.367                       | -          | -                           | 1,288 66       | .012                        | -          | -                           | 9               |
| 10              | Holyoke, <sup>4</sup>  | 18,391,000               | 252,301 55          | - 2                         | 18,888 80  | - 2                         | 1,115 44       | - 2                         | 581 57     | - 2                         | 10              |
| 11              | Lawrence,              | 15,719,082               | 108,658 94          | - 2                         | 40,743 79  | - 2                         | 1,239 93       | - 2                         | 3,729 53   | - 2                         | 11              |
| 12              | Lowell,                | 30,144,388               | 452,315 61          | 1.501                       | -          | -                           | 1,572 29       | .005                        | 7,709 87   | .003                        | 12              |
| 13              | Lynn,                  | 18,741,460               | 276,424 20          | 1.475                       | -          | -                           | 2,217 34       | .012                        | 9,205 59   | .050                        | 13              |
| 14              | Nalden,                | 3,030,540                | 82,842 43           | 2.716                       | -          | -                           | 806 06         | .026                        | 2,814 94   | .092                        | 14              |
| 15              | New Bedford,           | 81,691,800               | 851,518 82          | 1.018                       | -          | -                           | 5,140 25       | .006                        | 8,793 46   | .011                        | 15              |
| 16              | Newburyport,           | 11,071,320               | 125,557 66          | 1.134                       | -          | -                           | 3,146 93       | .028                        | 1,967 60   | .018                        | 16              |
| 17              | New England Power,     | 18,706,984 <sup>5</sup>  | 259,507 35          | 1.387                       | 23,887 56  | .128                        | 1,020 99       | .005                        | 1,250 88   | .007                        | 17              |
| 18              | Pittsfield,            | 127,667,977 <sup>6</sup> | -                   | -                           | 10,800 00  | .008                        | 283 79         | .000                        | -          | -                           | 18              |
| 19              | Salem,                 | 16,074,758               | 200,115 93          | 1.245                       | 50 00      | .000                        | 1,304 68       | .008                        | 3,936 21   | .025                        | 19              |
| 20              | Southeastern,          | 52,700,000               | 561,117 87          | 1.065                       | -          | -                           | 3,695 83       | .007                        | 15,606 38  | .030                        | 20              |
| 21              | Turners Falls Power,   | 164,504,300              | 46,500 55           | - 2                         | 7,742 00   | - 2                         | 545 11         | - 2                         | 1,627 87   | - 2                         | 21              |
| 22              | United (Springfield),  | 41,584,330               | 287,646 09          | - 2                         | 34,860 00  | - 2                         | 3,100 32       | - 2                         | 3,020 50   | - 2                         | 22              |
| 23              | Webster,               | 10,152,489               | 139,694 78          | 1.376                       | -          | -                           | 567 39         | .006                        | 2,687 82   | .026                        | 23              |
| 24              | Worcester,             | 63,140,000               | 713,259 89          | 1.130                       | 1,800 00   | .003                        | 3,780 81       | .005                        | 1,217 64   | .002                        | 24              |

<sup>1</sup> All current purchased.<sup>2</sup> Electricity generated partly from water power.<sup>3</sup> Electricity generated wholly from water power.<sup>4</sup> Municipal plant; for fiscal year 1921.<sup>5</sup> Kilowatt hours generated by steam.<sup>6</sup> Kilowatt hours generated by water power.

2. OPERATING EXPENSES — Continued.  
(a) Expenses of Manufacture — Continued.

| No. of Company. | COMPANY.               | WAGES AT STATION. |                                  | TOOLS AND APPLIANCES. |                                  | STATION REPAIRS. |                                  | HYDRAULIC PLANT AND STEAM PLANT REPAIRS. |                 |                                  | No. of Company. |
|-----------------|------------------------|-------------------|----------------------------------|-----------------------|----------------------------------|------------------|----------------------------------|--|-----------------|----------------------------------|-----------------|
|                 |                        | Amount.           | Per K.W.<br>Hr. made<br>(Cents). | Amount.               | Per K.W.<br>Hr. made<br>(Cents). | Amount.          | Per K.W.<br>Hr. made<br>(Cents). | HYDRAULIC<br>PLANT.                      | STEAM<br>PLANT. | Per K.W.<br>Hr. made<br>(Cents). |                 |
| 1               | Cambridge,             | \$98,995 07       | .339                             | \$798 92              | .003                             | \$8,472 26       | .029                             | \$6,428 10                               | \$25,166 07     | .086                             | 1               |
| 2               | Central Massachusetts, | 5,676 17          | —                                | 1,788 00              | —                                | 111 84           | —                                | —  | 169 77          | —                                | 2               |
| 3               | Eastern Massachusetts, | —                 | —                                | —                     | —                                | —                | —                                | —  | —               | —                                | 3               |
| 4               | Edison (Boston),       | 992 313 34        | .279                             | 33,117 41             | .009                             | 49,425 24        | .014                             | —  | 253,445 50      | .071                             | 4               |
| 5               | Edison (Brookton),     | 69,583 65         | .203                             | 7,241 22              | .021                             | 4,529 72         | .013                             | —  | 23,355 40       | .068                             | 5               |
| 6               | Fall River,            | 53,138 39         | .190                             | 4,049 38              | .014                             | 2,525 47         | .009                             | —  | 22,946 69       | .079                             | 6               |
| 7               | Fitchburg,             | 46,740 28         | .445                             | 3,689 02              | .035                             | 1,930 12         | .018                             | 26 84                                    | 14,335 04       | .137                             | 7               |
| 8               | Greenfield,            | 28,646 52         | .243                             | 6,065 90              | .031                             | 2,432 40         | .021                             | 3,728 42                                 | —               | .032                             | 8               |
| 9               | Haverhill,             | 42,279 59         | .403                             | 5,096 52              | .048                             | 2,040 54         | .019                             | —  | 14,877 42       | .141                             | 9               |
| 10              | Holyoke, 1             | 59,759 59         | .325                             | 1,364 96              | .007                             | 2,230 49         | .012                             | 75 16                                    | 7,422 60        | .041                             | 10              |
| 11              | Lawrence,              | 89,152 52         | .567                             | 2,283 20              | .014                             | 6,632 02         | .043                             | 4,154 14                                 | —               | .075                             | 11              |
| 12              | Lowell,                | 74,487 94         | .247                             | 5,333 83              | .018                             | 4,029 42         | .013                             | —  | 36,830 64       | .122                             | 12              |
| 13              | Lynn,                  | 61,575 79         | .329                             | 6,445 64              | .034                             | 12,607 58        | .067                             | —  | 50,629 67       | .270                             | 13              |
| 14              | Malden,                | 23,416 72         | .768                             | 2,767 23              | .091                             | 3,623 22         | .119                             | —  | 7,076 95        | .232                             | 14              |
| 15              | New Bedford,           | 116,575 06        | .143                             | 3,883 57              | .005                             | 23,819 42        | .029                             | —  | 52,427 06       | .064                             | 15              |
| 16              | Newburyport,           | 21,754 01         | .197                             | 726 90                | .006                             | 1,872 28         | .017                             | —  | 8,205 83        | .074                             | 16              |
| 17              | New England Power,     | 57,778 36         | .309                             | 2,141 77              | .012                             | 961 52           | .005                             | —  | 16,671 18       | .089                             | 17              |
| 18              | Pittsfield,            | 134,218 29        | .105                             | 33,089 32             | .026                             | 10,058 61        | .008                             | 26,230 29                                | —               | .021                             | 18              |
| 19              | Salem,                 | 62,059 88         | .386                             | 3,256 48              | .020                             | 1,993 05         | .013                             | —  | 10,983 83       | .068                             | 19              |
| 20              | Southeastern,          | 71,399 62         | .135                             | 10,700 72             | .020                             | 4,607 86         | .009                             | —  | 68,131 69       | .129                             | 20              |
| 21              | Turners Falls Power,   | 85,444 81         | .052                             | 19,551 11             | .012                             | 4,230 62         | .003                             | 27,119 33 <sup>2</sup>                   | 11,354 18       | .023                             | 21              |
| 22              | United (Springfield),  | 113,734 44        | .274                             | 10,538 21             | .025                             | 8,738 34         | .021                             | 625 30                                   | 62,988 43       | .153                             | 22              |
| 23              | Webster,               | 32,409 66         | .319                             | 1,484 97              | .015                             | 300 63           | .004                             | —  | 9,406 76        | .093                             | 23              |
| 24              | Worcester,             | 95,428 28         | .151                             | 29,686 19             | .047                             | 23,135 79        | .037                             | —  | 100,712 18      | .160                             | 24              |

<sup>1</sup> Municipal plant; for fiscal year 1921.

<sup>2</sup> Includes hydraulic plant expenses.

2. OPERATING EXPENSES — Continued.  
(a) Expenses of Manufacture — Concluded.

| No. of Company. | COMPANY.                         | ELECTRIC PLANT REPAIRS. |                            | TOTAL COST OF MANUFACTURE. |                            | CURRENT BOUGHT.   |              |                              | TOTAL COST OF CURRENT MADE AND PURCHASED. |                            | No. of Company. |
|-----------------|----------------------------------|-------------------------|----------------------------|----------------------------|----------------------------|-------------------|--------------|------------------------------|---|----------------------------|-----------------|
|                 |                                  | Amount.                 | Per K.W. Hr. made (Cents). | Amount.                    | Per K.W. Hr. made (Cents). | K.W. Hrs. bought. | Amount.      | Per K.W. Hr. bought (Cents). | Amount.                                   | Per K.W. Hr. sold (Cents). |                 |
| 1               | Cambridge, . . . . .             | \$6,675 27              | .023                       | \$672,803 02 <sup>1</sup>  | 2.304                      | 8,145             | \$453 27     | 5.565                        | \$673,256 29 <sup>1</sup>                 | 2.722                      | 1               |
| 2               | Central Massachusetts, . . . . . | 52 82                   | —                          | 14,265 10 <sup>2</sup>     | —                          | 12,582,291        | 205,698 89   | 1.635                        | 219,963 99                                | 2.051                      | 2               |
| 3               | Edison (Boston), . . . . .       | 197,355 61              | .055                       | 480 00 <sup>3</sup>        | —                          | 30,977,253        | 513,519 48   | 1.658                        | 513,969 48                                | 1.853                      | 3               |
| 4               | Edison (Brockton), . . . . .     | 9,432 06                | .028                       | 5,495,266 11               | 1.544                      | 21,754,013        | 115,837 46   | .532                         | 5,611,103 57                              | 1.816                      | 4               |
| 5               | Fall River, . . . . .            | 2,349 09                | .008                       | 289,935 48                 | 1.585                      | 15,037,516        | 231,150 60   | 1.537                        | 542,748 48                                | 1.975                      | 5               |
| 6               | Fitchburg, . . . . .             | 1,918 22                | .009                       | 266,328 75 <sup>1</sup>    | 2.333                      | 3,783,000         | 3,963 39     | 1.237                        | 521,085 77                                | 1.335                      | 6               |
| 7               | Greenfield, . . . . .            | 1,594 01                | .013                       | 45,355 51                  | .886                       | 320,527           | 60,127 10    | 1.589                        | 270,292 14 <sup>1</sup>                   | 3.152                      | 7               |
| 8               | Haverhill, . . . . .             | 1,581 63                | .015                       | 211,072 33 <sup>1</sup>    | 2.005                      | 1,590,826         | 17,499 09    | 1.100                        | 211,072 33 <sup>1</sup>                   | .877                       | 8               |
| 9               | Holyoke, . . . . .               | 1,625 07                | .008                       | 345,365 23                 | 1.878                      | —                 | —            | —                            | 362,864 32                                | 2.512                      | 9               |
| 10              | Lawrence, . . . . .              | 3,536 46                | .022                       | 267,969 47                 | 1.705                      | 4,101             | 215 68       | 5.259                        | 267,969 47                                | 2.301                      | 10              |
| 11              | Lynn, . . . . .                  | 5,482 75                | .018                       | 580,852 35                 | 1.927                      | —                 | —            | —                            | 581,068 03                                | 2.461                      | 11              |
| 12              | Malden, . . . . .                | 6,763 97                | .036                       | 425,929 78                 | 2.273                      | 20,140,595        | 413,227 28   | 2.052                        | 425,929 78                                | 2.750                      | 12              |
| 13              | New Bedford, . . . . .           | 2,047 39                | .067                       | 125,394 94                 | 4.111                      | —                 | —            | —                            | 538,622 22                                | 1.511                      | 13              |
| 14              | New Bedford, . . . . .           | 8,233 02                | .010                       | 1,050,390 66               | 1.286                      | —                 | —            | —                            | 1,050,390 66                              | 1.556                      | 14              |
| 15              | Newburyport, . . . . .           | 625 55                  | .006                       | 163,856 76                 | 1.480                      | —                 | —            | —                            | 163,856 76                                | 1.556                      | 15              |
| 16              | New England Power, . . . . .     | 738 55                  | .004                       | 363,958 16                 | 1.946                      | 183,585,153       | 1,789,801 31 | .975                         | 2,536,257 52                              | .895                       | 16              |
| 17              | Pittsfield, . . . . .            | 167,727 75              | .131                       | 382,408 05                 | 1.789                      | 314,772           | 3,831 39     | 1.217                        | 291,397 33                                | 2.142                      | 17              |
| 18              | Salem, . . . . .                 | 3,865 88                | .024                       | 287,565 94                 | 1.789                      | 130,177           | 17,507 00    | 13.448                       | 755,175 94                                | 1.492                      | 18              |
| 19              | Southeastern, . . . . .          | 2,408 97                | .005                       | 757,668 94                 | 1.400                      | 10,542,615        | 171,262 53   | 1.624                        | 171,262 53                                | 1.813                      | 19              |
| 20              | Turners Falls Power, . . . . .   | 7,443 78                | .005                       | 211,559 36                 | 1.29                       | 18,846,200        | 102,118 00   | .862                         | 313,677 36                                | .204                       | 20              |
| 21              | United (Springfield), . . . . .  | 13,117 23               | .032                       | 538,338 86                 | 1.295                      | 20,820,000        | 141,566 00   | .680                         | 679,924 86                                | 1.312                      | 21              |
| 22              | Webster, . . . . .               | 630 11                  | .006                       | 187,322 12                 | 1.845                      | 301,110           | 3,583 22     | 1.190                        | 190,915 34                                | 2.460                      | 22              |
| 23              | Worcester, . . . . .             | 14,138 30               | .022                       | 983,159 08 <sup>1</sup>    | 1.557                      | 8,284,295         | 59,430 83    | .717                         | 1,042,589 91 <sup>1</sup>                 | 1.737                      | 23              |
| 24              |                                  |                         |                            |                            |                            |                   |              |                              |   |                            | 24              |

<sup>1</sup> Includes expense incident to sale of steam. (See footnote, page 481).

<sup>2</sup> For generating steam and upkeep of station, held in reserve.

<sup>3</sup> All current purchased.

<sup>4</sup> Municipal plant; for fiscal year 1921.

2. OPERATING EXPENSES — *Continued.*(b) *Expenses of Distribution.*

| No. of Company. | COMPANY.                         | WAGES FOR CARE OF LIGHTS, METERS AND MOTORS, METER READING, CLERICAL LABOR, ETC. |                             | DISTRIBUTION TOOLS AND EQUIPMENT. |                             | MAINTENANCE AND RENEWALS (STREET LAMPS). |                             | RENEWALS OF LAMPS (COMMERCIAL). |                             | No. of Company. |
|-----------------|----------------------------------|--|-----------------------------|-----------------------------------|-----------------------------|--|-----------------------------|---------------------------------|-----------------------------|-----------------|
|                 |                                  | Amount.  | Per K. W. Hr. sold (Cents). | Amount.                           | Per K. W. Hr. sold (Cents). | Amount.                                  | Per K. W. Hr. sold (Cents). | Amount.                         | Per K. W. Hr. sold (Cents). |                 |
| 1               | Cambridge, . . . . .             | \$103,134 40   | .417                        | \$35,890 33                       | .145                        | \$8,084 10                               | .033                        | \$1,761 56                      | .007                        | 1               |
| 2               | Central Massachusetts, . . . . . | 11,196 08  | .104                        | 9,965 56                          | .093                        | 2,866 19                                 | .027                        | —                               | —                           | 2               |
| 3               | Eastern Massachusetts, . . . . . | 9,547 95 <sup>1</sup>  | .034                        | —                                 | —                           | —  | —                           | —                               | —                           | 3               |
| 4               | Edison (Boston), . . . . .       | 131,723 56   | .043                        | —                                 | —                           | 219,868 69                               | .070                        | 312,178 52                      | .101                        | 4               |
| 5               | Edison (Brockton), . . . . .     | 73,485 08  | .268                        | 17,486 24                         | .045                        | 8,036 63                                 | .029                        | 3,854 39                        | .014                        | 5               |
| 6               | Fall River, . . . . .            | 61,230 18  | .157                        | 13,384 40                         | .156                        | 12,852 28                                | .033                        | —                               | —                           | 6               |
| 7               | Fitchburg, . . . . .             | 19,490 83  | .227                        | 13,384 40                         | .007                        | 7,750 74                                 | .091                        | 266 65                          | .003                        | 7               |
| 8               | Greenfield, . . . . .            | 13,651 27  | .113                        | 869 79                            | .007                        | 7,914 81                                 | .066                        | —                               | —                           | 8               |
| 9               | Haverhill, . . . . .             | 26,193 31  | .312                        | 10,805 93                         | .129                        | 6,266 89                                 | .075                        | 64 78                           | .000                        | 9               |
| 10              | Holyoke, <sup>2</sup> . . . . .  | 9,351 02   | .059                        | 11,822 24                         | .075                        | 5,970 74                                 | .038                        | 2,461 30                        | .016                        | 10              |
| 11              | Lawrence, . . . . .              | 38,023 50  | .327                        | 6,225 29                          | .052                        | 9,079 81                                 | .078                        | —                               | —                           | 11              |
| 12              | Lowell, . . . . .                | 58,531 70  | .248                        | 7,569 84                          | .032                        | 7,034 43                                 | .030                        | —                               | —                           | 12              |
| 13              | Lynn, . . . . .                  | 57,034 90  | .368                        | 26,474 08                         | .171                        | 12,075 99                                | .078                        | 529 34                          | .003                        | 13              |
| 14              | Malden, . . . . .                | 39,907 25  | .304                        | 40,068 57                         | .203                        | 24,072 15                                | .122                        | 1 40                            | .000                        | 14              |
| 15              | New Bedford, . . . . .           | 37,727 87  | .054                        | 8,362 96                          | .012                        | 15,932 07                                | .023                        | 189 00                          | .002                        | 15              |
| 16              | Newburyport, . . . . .           | 4,973 23   | .047                        | 191 27                            | .002                        | 1,809 00                                 | .017                        | —                               | —                           | 16              |
| 17              | New England Power, . . . . .     | 11,245 91  | .004                        | 4,320 60                          | .002                        | —  | —                           | —                               | —                           | 17              |
| 18              | Pittsfield, . . . . .            | 28,159 53  | .207                        | 13,585 66                         | .100                        | 9,003 16                                 | .066                        | 233 93                          | .002                        | 18              |
| 19              | Salem, . . . . .                 | 26,781 36  | .053                        | 15,300 01                         | .030                        | 10,715 00                                | .021                        | —                               | —                           | 19              |
| 20              | Southeastern, . . . . .          | 4,391 81   | .046                        | 3,649 71                          | .039                        | 1,031 69                                 | .011                        | —                               | —                           | 20              |
| 21              | Turners Falls Power, . . . . .   | 74,958 17 <sup>3</sup>   | .049                        | 281 35                            | .002                        | —  | —                           | —                               | —                           | 21              |
| 22              | United (Springfield), . . . . .  | 56,265 07  | .109                        | 7,002 53                          | .013                        | 44,591 09                                | .086                        | —                               | —                           | 22              |
| 23              | Webster, . . . . .               | 11,172 03  | .144                        | 732 83                            | .009                        | 3,164 54                                 | .041                        | —                               | —                           | 23              |
| 24              | Worcester, . . . . .             | 33,866 34  | .056                        | 42,742 09                         | .071                        | 30,319 29                                | .051                        | —                               | —                           | 24              |

<sup>1</sup> Line operation.<sup>2</sup> Municipal plant; for fiscal year 1921.<sup>3</sup> Substation operation.

2. OPERATING EXPENSES — *Continued.*(b) *Expenses of Distribution — Concluded.*

| No. of Company. | COMPANY.                         | REPAIRS AND RENEWALS. |                                    |                          |                                    | TOTAL COST OF DIS-<br>TRIBUTION. |                                   | No. of Company. |
|-----------------|----------------------------------|-----------------------|------------------------------------|--------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------|
|                 |                                  | LINES AND CONDUITS.   |                                    | METERS AND TRANSFORMERS. |                                    | Amount.                          | Per K. W.<br>Hr. sold<br>(Cents.) |                 |
|                 |                                  | Amount.               | Per K. W.<br>Hr. sold<br>(Cents.). | Amount.                  | Per K. W.<br>Hr. sold<br>(Cents.). |                                  |                                   |                 |
| 1               | Cambridge, . . . . .             | \$18,362 71           | .074                               | \$10,729 77              | .044                               | \$177,962 87                     | .720                              | 1               |
| 2               | Central Massachusetts, . . . . . | 14,839 15             | .138                               | 1,446 05                 | .014                               | 40,313 03                        | .376                              | 2               |
| 3               | Eastern Massachusetts, . . . . . | 7,355 01              | .027                               | —                        | —                                  | 16,902 96                        | .061                              | 3               |
| 4               | Edison (Boston), . . . . .       | 966,816 50            | .313                               | 174,988 34               | .057                               | 1,805,575 61                     | .584                              | 4               |
| 5               | Edison (Brockton), . . . . .     | 35,782 10             | .130                               | 4,722 44                 | .017                               | 125,880 64                       | .458                              | 5               |
| 6               | Fall River, . . . . .            | 22,424 27             | .057                               | 6,176 07                 | .016                               | 120,169 04                       | .308                              | 6               |
| 7               | Fitchburg, . . . . .             | 6,894 66              | .080                               | 872 24                   | .010                               | 48,659 52                        | .567                              | 7               |
| 8               | Greenfield, . . . . .            | 38,846 69             | .322                               | 98 15                    | .001                               | 61,380 71                        | .509                              | 8               |
| 9               | Haverhill, . . . . .             | 11,608 26             | .138                               | 1,395 57                 | .017                               | 56,334 74                        | .671                              | 9               |
| 10              | Holyoke, . . . . .               | 16,364 59             | .104                               | 8,546 41                 | .054                               | 54,516 30                        | .346                              | 10              |
| 11              | Lawrence, . . . . .              | 57,035 63             | .490                               | 11,578 65                | .099                               | 121,942 88                       | 1.047                             | 11              |
| 12              | Lowell, . . . . .                | 46,884 47             | .198                               | 2,752 24                 | .012                               | 122,772 68                       | .520                              | 12              |
| 13              | Lynn, . . . . .                  | 33,244 97             | .215                               | 13,050 92                | .084                               | 142,410 10                       | .919                              | 13              |
| 14              | Malden, . . . . .                | 58,477 39             | .296                               | 2,384 63                 | .012                               | 184,911 39                       | .937                              | 14              |
| 15              | New Bedford, . . . . .           | 36,958 49             | .053                               | 4,288 40                 | .006                               | 103,269 79                       | .148                              | 15              |
| 16              | Newburyport, . . . . .           | 8,194 45              | .078                               | —                        | —                                  | 15,356 95                        | .146                              | 16              |
| 17              | New England Power, . . . . .     | 46,332 41             | .016                               | 15,594 56                | .005                               | 77,493 48                        | .027                              | 17              |
| 18              | Pittsfield, . . . . .            | 21,818 33             | .160                               | 14,577 18                | .107                               | 87,377 79                        | .642                              | 18              |
| 19              | Salem, . . . . .                 | 15,527 61             | .031                               | 2,204 04                 | .004                               | 70,528 02                        | .139                              | 19              |
| 20              | Southeastern, . . . . .          | 10,789 94             | .114                               | 158 75                   | .002                               | 20,021 90                        | .212                              | 20              |
| 21              | Turners Falls Power, . . . . .   | 67,171 99             | .042                               | 6,165 71                 | .004                               | 148,577 22                       | .097                              | 21              |
| 22              | United (Springfield), . . . . .  | 65,230 82             | .126                               | 2,854 88                 | .005                               | 175,944 39                       | .339                              | 22              |
| 23              | Webster, . . . . .               | 9,827 39              | .127                               | 2,603 28                 | .033                               | 27,500 07                        | .354                              | 23              |
| 24              | Worcester, . . . . .             | 110,915 64            | .185                               | 13,909 78                | .023                               | 231,753 14                       | .386                              | 24              |

† Municipal plant; for fiscal year 1921.



## 2. OPERATING EXPENSES — Concluded.

## (c) Office Management and Other Operating Expenses.

| No. of Company. | COMPANY.               | EXPENSES OF MAN-<br>AGEMENT. |                                  | TAXES.       |                                  | MISCELLANEOUS EX-<br>PENSES. |                                  | TOTAL COST OF<br>MANUFACTURE, PURCHASE<br>AND DISTRIBUTION. |                                  | No. of Company. |
|-----------------|------------------------|------------------------------|----------------------------------|--------------|----------------------------------|------------------------------|----------------------------------|---|----------------------------------|-----------------|
|                 |                        | Amount.                      | Per K.W.<br>Hr. sold<br>(Cents). | Amount.      | Per K.W.<br>Hr. sold<br>(Cents). | Amount.                      | Per K.W.<br>Hr. sold<br>(Cents). | Amount.   | Per K.W.<br>Hr. sold<br>(Cents). |                 |
| 1               | Cambridge.             | \$97,986 10                  | .396                             | \$140,470 01 | .568                             | \$17,671 66                  | .072                             | \$1,107,346 93  | 4.478                            | 1               |
| 2               | Central Massachusetts, | 28,647 16                    | .267                             | 26,865 51    | .251                             | 4,710 99                     | .044                             | 320,500 68  | 2.080                            | 2               |
| 3               | Eastern Massachusetts, | 6,639 39                     | .024                             | 12,379 05    | .044                             | 1,321 08                     | .005                             | 551,211 96  | 1.987                            | 3               |
| 4               | Edison (Boston),       | 1,841,242 22                 | .506                             | 1,471,494 85 | .476                             | 230,341 61                   | .074                             | 10,959,757 86   | 3.546                            | 4               |
| 5               | Edison (Brookton),     | 118,023 36                   | .630                             | 118,792 83   | .433                             | 16,993 72                    | .063                             | 922,439 03  | 3.389                            | 5               |
| 6               | Fall River,            | 81,942 57                    | .209                             | 125,938 11   | .322                             | 12,128 90                    | .031                             | 860,864 39  | 2.205                            | 6               |
| 7               | Fitchburg,             | 32,507 57                    | .379                             | 35,333 52    | .412                             | 11,306 33                    | .132                             | 398,099 09  | 4.642                            | 7               |
| 8               | Greenfield,            | 34,389 29                    | .285                             | 46,629 73    | .387                             | 7,169 76                     | .060                             | 255,232 40  | 2.118                            | 8               |
| 9               | Haverhill,             | 54,145 46                    | .644                             | 58,974 09    | .702                             | 12,872 44                    | .153                             | 393,399 06  | 4.682                            | 9               |
| 10              | Holyoke, 1             | 39,517 99                    | .251                             | —            | —                                | 3,846 88                     | .024                             | 460,775 49  | 2.925                            | 10              |
| 11              | Lawrence,              | 26,998 74                    | .232                             | 66,835 20    | .574                             | 20,379 61                    | .175                             | 504,125 90  | 4.329                            | 11              |
| 12              | Lowell,                | 111,665 99                   | .473                             | 85,815 99    | .363                             | 19,698 91                    | .083                             | 921,021 60  | 3.900                            | 12              |
| 13              | Lynn,                  | 40,603 58                    | .262                             | 105,903 56   | .684                             | 32,877 97                    | .212                             | 747,724 99  | 4.827                            | 13              |
| 14              | Malden,                | 59,893 02                    | .303                             | 92,440 35    | .468                             | 17,499 88                    | .089                             | 893,366 86  | 4.525                            | 14              |
| 15              | New Bedford,           | 130,231 65                   | .188                             | 198,996 72   | .286                             | 21,688 15                    | .031                             | 1,504,576 97  | 2.164                            | 15              |
| 16              | Newburyport,           | 19,193 85                    | .182                             | 17,774 41    | .169                             | 6,838 49                     | .064                             | 223,020 46  | 2.117                            | 16              |
| 17              | New England Power,     | 102,643 12                   | .036                             | 250,950 00   | .253                             | 53,119 91                    | .019                             | 3,020,464 03  | 1.065                            | 17              |
| 18              | Pittsfield,            | 39,780 82                    | .292                             | 34,398 00    | .088                             | 13,602 92                    | .100                             | 466,556 86  | 3.429                            | 18              |
| 19              | Salem,                 | 61,376 68                    | .121                             | 74,253 51    | .148                             | 14,831 58                    | .029                             | 976,165 73  | 1.929                            | 19              |
| 20              | Southeastern,          | 13,917 00                    | .147                             | 10,870 08    | .115                             | 1,485 35                     | .016                             | 217,556 86  | 2.363                            | 20              |
| 21              | Turners Falls Power,   | \$7,509 02                   | .057                             | 296,349 32   | .193                             | 36,451 71                    | .023                             | 882,564 63  | 2.574                            | 21              |
| 22              | United (Springfield),  | 145,051 96                   | .282                             | 228,232 22   | .400                             | 9,499 67                     | .018                             | 1,230,553 10  | 2.391                            | 22              |
| 23              | Wobster,               | 16,793 23                    | .216                             | 21,073 49    | .272                             | 9,849 93                     | .127                             | 266,132 06  | 3.429                            | 23              |
| 24              | Worcester,             | 143,097 08                   | .238                             | 284,402 91   | .474                             | 36,998 81                    | .062                             | 1,738,841 85  | 2.897                            | 24              |

1 Municipal plant; for fiscal year 1921.

## 3. NET EARNINGS AND THEIR APPLICATION.

| No. of Company. | COMPANY.                 | NET OPERATING INCOME. |                            | INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS. |                            | INTEREST.    |                            | No. of Company. |
|-----------------|--------------------------|-----------------------|----------------------------|---|----------------------------|--------------|----------------------------|-----------------|
|                 |                          | Amount.               | Per K.W. Hr. sold (Cents). | Amount.   | Per K.W. Hr. sold (Cents). | Amount.      | Per K.W. Hr. sold (Cents). |                 |
| 1               | Cambridge, .             | \$192,875 35          | .780                       | \$22,910 82   | .093                       | \$52,723 64  | .213                       | 1               |
| 2               | Central Massachusetts, . | 96,783 47             | .902                       | 18,046 14   | .168                       | 52,328 99    | .487                       | 2               |
| 3               | Eastern Massachusetts, . | 62,674 04             | .226                       | 2,386 45  | .009                       | 14,869 74    | .054                       | 3               |
| 4               | Edison (Boston), .       | 5,224 800 00          | 1.691                      | 175,366 00  | .057                       | 1,498,636 32 | .485                       | 4               |
| 5               | Edison (Brookton), .     | 286,626 01            | 1.044                      | 31,683 96   | .115                       | 34,915 48    | .127                       | 5               |
| 6               | Fall River, .            | 445,807 13            | 1.142                      | 15,876 77   | .041                       | 56,847 39    | .146                       | 6               |
| 7               | Fitchburg, .             | 98,453 67             | 1.148                      | 101,568 70  | —                          | 49,392 85    | —                          | 7               |
| 8               | Greenfield, .            | 156,520 67            | 1.299                      | 17,740 05   | .147                       | 29,861 03    | .248                       | 8               |
| 9               | Haverhill, .             | 187,155 40            | 2.228                      | 7,645 24  | .091                       | 24,043 75    | .286                       | 9               |
| 10              | Holyoke, 1               | 144,663 27            | .918                       | 103,209 98  | —                          | 40,699 61    | —                          | 10              |
| 11              | Lawrence, .              | 213,127 54            | 1.831                      | 241,496 28  | —                          | 157,392 71   | —                          | 11              |
| 12              | Lynn, .                  | 260,446 95            | 1.103                      | 27,158 13   | .115                       | 20,966 30    | .089                       | 12              |
| 13              | Malden, .                | 298,329 17            | 1.926                      | 198,546 54  | —                          | 49,205 71    | —                          | 13              |
| 14              | New Bedford, .           | 318,816 73            | 1.614                      | 21,116 63   | .107                       | 64,664 03    | .327                       | 14              |
| 15              | Newburyport, .           | 449,083 49            | .646                       | 340,151 56  | —                          | 285,131 94   | —                          | 15              |
| 16              | New England Power, .     | 106,402 13            | 1.010                      | 16,301 12   | —                          | 68,178 94    | —                          | 16              |
| 17              | Pittsfield, .            | 1,325,350 43          | .468                       | 47,211 33   | .017                       | 386,882 37   | .137                       | 17              |
| 18              | Salem, .                 | 175,499 02            | 1.290                      | 2,440 14  | .018                       | 53,259 52    | .391                       | 18              |
| 19              | Southeastern, .          | 224,300 70            | .443                       | 6,459 44  | .013                       | 36,733 23    | .073                       | 19              |
| 20              | Turners Falls Power, .   | 47,712 36             | .505                       | 7,765 25  | —                          | 14,561 29    | —                          | 20              |
| 21              | United (Springfield), .  | 885,981 24            | .576                       | 60,693 43   | .040                       | 250,990 27   | .163                       | 21              |
| 22              | Webster, .               | 796,535 51            | 1.537                      | 373,129 26  | .720                       | 132,065 17   | .255                       | 22              |
| 23              | Worcester, .             | 74,609 97             | .962                       | 48,609 26   | —                          | 37,279 60    | —                          | 23              |
| 24              |                          | 638,785 76            | 1.065                      | 82,794 65   | .138                       | 33,915 05    | .057                       | 24              |

1 Municipal plant; for fiscal year 1921.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

| No. of Company. | COMPANY.                         | DIVIDENDS.   |                   |                                   | MISCELLANEOUS CHARGES<br>AGAINST INCOME, INCLUDING<br>DEPRECIATION AND RESERVES. |                                   | BALANCES.                |                                   | No. of Company. |
|-----------------|----------------------------------|--------------|-------------------|-----------------------------------|--|-----------------------------------|--------------------------|-----------------------------------|-----------------|
|                 |                                  | Amount.      | Rate<br>Per Cent. | Per K. W.<br>Hr. sold<br>(Cents). | Amount.  | Per K. W.<br>Hr. sold<br>(Cents). | Amount.                  | Per K. W.<br>Hr. sold<br>(Cents). |                 |
| 1               | Cambridge, . . . . .             | \$120,000 00 | 12                | .485                              | \$58,648 18  | .237                              | \$15,585 65 <sup>1</sup> | —                                 | 1               |
| 2               | Central Massachusetts, . . . . . | 42,345 00    | 9                 | .395                              | 20,393 68  | .190                              | 238 06 <sup>1</sup>      | —                                 | 2               |
| 3               | Eastern Massachusetts, . . . . . | 15,000 00    | 10                | .054                              | 30,023 55  | .108                              | 5,167 20                 | .019                              | 3               |
| 4               | Edison (Boston), . . . . .       | 2,703,360 00 | 12                | .875                              | 1,104,848 46   | .358                              | 93,321 22                | .030                              | 4               |
| 5               | Edison (Brookton), . . . . .     | 185,976 00   | 9                 | .677                              | 149,027 46   | .543                              | 51,608 97 <sup>1</sup>   | —                                 | 5               |
| 6               | Fall River, . . . . .            | 249,796 80   | — <sup>2</sup>    | .640                              | 117,699 72   | .301                              | 37,339 99                | .096                              | 6               |
| 7               | Fitchburg, . . . . .             | 120,980 00   | 10                | —                                 | 23,820 35  | —                                 | 5,829 17                 | —                                 | 7               |
| 8               | Greenfield, . . . . .            | 103,674 60   | 10                | .860                              | 40,492 27  | .336                              | 238 82                   | .002                              | 8               |
| 9               | Haverhill, . . . . .             | 108,252 50   | 10                | 1.289                             | 51,458 45  | .612                              | 11,045 94                | .132                              | 9               |
| 10              | Holyoke, . . . . .               | —            | —                 | —                                 | 118,104 00   | —                                 | 89,069 64                | —                                 | 10              |
| 11              | Lawrence, . . . . .              | 180,467 00   | 7                 | —                                 | 69,911 56  | —                                 | 46,652 55                | —                                 | 11              |
| 12              | Lowell, . . . . .                | 147,050 00   | 10                | .623                              | 125,204 18   | .530                              | 5,615 40 <sup>1</sup>    | —                                 | 12              |
| 13              | Lynn, . . . . .                  | 325,000 00   | 20                | —                                 | 146,136 85   | —                                 | 23,466 85 <sup>1</sup>   | —                                 | 13              |
| 14              | Malden, . . . . .                | 128,160 00   | 12                | .649                              | 130,701 18   | .662                              | 16,408 15                | .083                              | 14              |
| 15              | New Bedford, . . . . .           | 342,198 00   | 12                | —                                 | 174,483 99   | —                                 | 12,578 88 <sup>1</sup>   | —                                 | 15              |
| 16              | Newburyport, . . . . .           | —            | —                 | —                                 | 52,433 30  | —                                 | 2,091 01                 | —                                 | 16              |
| 17              | New England Power, . . . . .     | 627,468 67   | — <sup>4</sup>    | .221                              | 319,358 98   | .113                              | 38,851 74                | .014                              | 17              |
| 18              | Pittsfield, . . . . .            | 47,378 00    | 8                 | .348                              | 77,301 64  | .568                              | —                        | —                                 | 18              |
| 19              | Salem, . . . . .                 | 110,037 75   | 10½               | .217                              | 71,747 35  | .142                              | 12,241 81                | .024                              | 19              |
| 20              | Southeastern, . . . . .          | 28,400 00    | 10                | —                                 | 12,494 21  | —                                 | 22 11                    | —                                 | 20              |
| 21              | Turners Falls Power, . . . . .   | 579,255 15   | 6                 | .377                              | 115,129 46   | .075                              | 1,299 79                 | .001                              | 21              |
| 22              | United (Springfield), . . . . .  | 363,435 00   | 12                | .701                              | 198,509 18   | .385                              | 475,655 42               | .918                              | 22              |
| 23              | Webster, . . . . .               | 56,000 00    | 8                 | —                                 | 50,983 32  | —                                 | 21,043 69 <sup>1</sup>   | —                                 | 23              |
| 24              | Worcester, . . . . .             | 400,000 00   | 20                | .667                              | 285,004 28   | .475                              | 2,661 08                 | .004                              | 24              |

<sup>1</sup> Deficit.<sup>2</sup> Eight per cent on common stock; 2 per cent on employees' stock.<sup>3</sup> Municipal plant; for fiscal year 1921.<sup>4</sup> Ten per cent on common stock; 6 per cent on preferred stock.

## APPENDIX G. — WATER COMPANIES' STATISTICS.

TABLE 1. — *Financial Statistics for the Year ended June 30, 1921.*

| COMPANY.                          | Capital Stock. | Bonds.   | STOCKHOLDERS. |                            | Value at Par of Stock held in Massachusetts. | DIVIDENDS.  |                | Value of Property Assessed locally. | Taxes paid. |
|-----------------------------------|----------------|----------|---------------|----------------------------|--|-------------|----------------|-------------------------------------|-------------|
|                                   |                |          | Whole Number. | Resident in Massachusetts. |  | Amount.     | Rate Per Cent. |                                     |             |
| Amherst,                          | \$150,000      | —        | 53            | 45                         | \$120,900                                    | \$10,500 00 | 7              | \$233,515                           | \$6,303 47  |
| Ashfield,                         | 15,600         | —        | 41            | 26                         | 5,800  | —           | —              | 9,000                               | 263 85      |
| Aspinwall (Lenox),                | 10,000         | —        | 3             | —                          | —  | —           | —              | —                                   | 27 81       |
| Auburn,                           | 29,700         | —        | 48            | 48                         | 29,700                                       | —           | —              | 22,500                              | 231 76      |
| Barnstable,                       | 75,000         | —        | 24            | 24                         | 74,500                                       | 3,000 00    | 4              | 120,000                             | 2,635 25    |
| Berkshire (Lee),                  | 20,000         | \$75,000 | 14            | 14                         | 20,000                                       | 1,200 00    | 6              | 24,350                              | 870 14      |
| Brant Rock (Marshfield),          | 5,000          | —        | 3             | 3                          | 5,000  | —           | —              | 14,500                              | 392 77      |
| Bridgewater,                      | 100,000        | 75,000   | 13            | 12                         | 99,500                                       | —           | —              | 121,500                             | 5,019 45    |
| Cheshire,                         | 15,000         | —        | 26            | 20                         | 13,800                                       | 1,800 00    | 12             | 10,600                              | 547 14      |
| Cohasset,                         | 100,000        | 80,000   | 77            | 74                         | 92,900                                       | 5,000 00    | 5              | 118,025                             | 3,577 10    |
| Cottage City (Oak Bluffs),        | 100,000        | 90,000   | 57            | 21                         | 44,200                                       | 6,000 00    | 6              | 122,650                             | 3,832 88    |
| Dedham,                           | 200,000        | 113,000  | 94            | 80                         | 169,600                                      | 12,000 00   | 6              | 353,550                             | 11,189 32   |
| East Mattapan (West Stockbridge), | 4,000          | —        | 7             | 7                          | 4,000  | 600 00      | —              | 2,500                               | 75 37       |
| Edgartown,                        | 32,500         | 32,500   | 18            | 17                         | 32,300                                       | 1,625 00    | 5              | 72,000                              | 1,746 99    |
| Fairhaven,                        | 125,000        | —        | 6             | 6                          | 125,000                                      | 3,750 00    | 3              | 173,146                             | 4,526 83    |
| Grafton,                          | 80,000         | 80,000   | 16            | 6                          | 600  | —           | —              | 27,800                              | 1,062 86    |
| Granville Center,                 | 9,300          | —        | 8             | 4                          | 2,650  | —           | —              | 3,000                               | 97 94       |
| Groton,                           | 31,800         | 22,000   | 30            | 30                         | 31,800                                       | 1,590 00    | 5              | 50,000                              | 1,521 24    |
| Hill (Stockbridge),               | —              | —        | —             | —                          | —  | —           | —              | 5,575                               | 108 84      |
| Hingham,                          | 440,000        | 120,000  | 192           | 179                        | 420,200                                      | 35,200 00   | 8              | 772,016                             | 24,015 28   |

|  |                     |     |     |         |           |   |                |           |
|--|---------------------|-----|-----|---------|-----------|---|----------------|-----------|
| Holliston, . . . . .                     | 50,000              | 5   | 5   | 50,000  | —         | — | 44,800         | 1,232 58  |
| Housatonic, . . . . .                    | 40,000              | 5   | 5   | 40,000  | —         | — | 75,000         | 2,168 93  |
| Humarock Beach (Scituate), . . . . .     | 10,000              | 4   | 4   | 10,000  | —         | — | — <sup>1</sup> | 198 74    |
| Lenox, . . . . .                         | 86,600              | 63  | 39  | 55,500  | 300 00    | — | 168,725        | 3,749 43  |
| Ludlow, . . . . .                        | 29,000              | 1   | 1   | 29,000  | 2,900 00  | — | 30,000         | 946 79    |
| Medfield, . . . . .                      | — <sup>4</sup>      | —   | —   | —       | —         | — | 11,710         | 552 77    |
| Millford, . . . . .                      | 200,000             | 121 | 112 | 195,050 | 16,000 00 | — | 560,985        | 15,472 43 |
| Millbury, . . . . .                      | 113,000             | 27  | 23  | 110,200 | —         | — | 75,100         | 2,748 47  |
| Monument Beach (Bourne), . . . . .       | — <sup>2</sup>      | —   | —   | —       | —         | — | 94 00          | —         |
| Mountain Spring (Southampton), . . . . . | 1,500               | 6   | 5   | 1,050   | 150 00    | — | 500            | 30 45     |
| Northfield, . . . . .                    | 6,300               | 6   | 6   | 6,300   | 378 00    | — | 5,500          | 158 29    |
| Northfield Schools, . . . . .            | — <sup>2</sup>      | —   | —   | —       | —         | — | 5,000          | 125 99    |
| Norton, . . . . .                        | 75,000              | 7   | 7   | 75,000  | —         | — | 53,000         | 1,524 10  |
| Onset (Wareham), . . . . .               | 25,000              | 3   | 3   | 25,000  | —         | — | 80,000         | 1,815 42  |
| Oxford, . . . . .                        | 50,000              | 45  | 43  | 49,200  | 2,500 00  | — | 76,750         | 1,899 78  |
| Palmer, . . . . .                        | 30,000 <sup>5</sup> | 3   | 3   | 30,000  | 2,400 00  | — | — <sup>1</sup> | 6,069 89  |
| Riverside (Gill), . . . . .              | 10,000              | 3   | 2   | 6,100   | —         | — | 2,500          | 125 56    |
| Salisbury, . . . . .                     | 90,000              | 32  | 26  | 87,200  | 4,050 00  | — | — <sup>1</sup> | 4,397 24  |
| Scituate, . . . . .                      | 250,000             | 95  | 81  | 189,000 | 11,000 00 | — | 351,000        | 11,106 92 |
| Sheffield, . . . . .                     | 20,000              | 12  | 10  | 19,800  | —         | — | 8,200          | 320 28    |
| Southbridge, . . . . .                   | 200,000             | 68  | 63  | 192,600 | 12,000 00 | — | 326,405        | 10,140 55 |
| South Egremont, . . . . .                | 10,000              | 23  | 15  | 4,400   | —         | — | 14,247         | 250 16    |
| Stockbridge, . . . . .                   | 43,000              | 69  | 48  | 24,800  | —         | — | 72,225         | 1,453 38  |
| Sunderland, . . . . .                    | 10,700              | 8   | 8   | 10,700  | 856 00    | — | 10,700         | 365 16    |
| Wannacomet (Nantucket), . . . . .        | 60,000              | 73  | 66  | 57,850  | 3,600 00  | — | 139,300        | 3,067 67  |
| Westford, . . . . .                      | 40,000              | 26  | 26  | 40,000  | —         | — | 11,100         | 237 89    |
| Westhampton, . . . . .                   | 1,500               | 10  | 10  | 1,500   | 90 00     | — | 1,650          | 28 15     |
| Weston, . . . . .                        | 50,000 <sup>8</sup> | 14  | 14  | 50,000  | 2,000 00  | — | 56,300         | 1,044 21  |
| Westwood, . . . . .                      | — <sup>2</sup>      | —   | —   | —       | —         | — | 5,000          | 45 00     |
| Williamstown, . . . . .                  | 100,000             | 5   | 3   | 20,800  | —         | — | 61,500         | 2,003 87  |

<sup>1</sup> Not given.<sup>2</sup> No stock issued.<sup>3</sup> On \$5,000 preferred stock.<sup>4</sup> Property sold to town of Medfield March 31, 1921.<sup>5</sup> Property sold to Palmer Fire District No. 1 Jan. 1, 1921. Company in process of liquidation.<sup>6</sup> On \$45,000 preferred stock.<sup>7</sup> Four per cent on \$150,000 common stock and 5 per cent on \$100,000 preferred stock.<sup>8</sup> Property sold to town of Weston July 1, 1921.

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water.*

| COMPANY.                                    | Source of Supply.                             | Num-<br>ber of<br>Wells. | Num-<br>ber of<br>Reser-<br>voirs. | Number<br>of Water<br>Towers<br>or Stand-<br>pipes. | Total<br>Storage<br>Capacity<br>in<br>Gallons. | Mode of Supply.                     | Estimated<br>Total<br>Consump-<br>tion per<br>Year in<br>Gallons. |
|---|---|--------------------------|------------------------------------|---|--|-------------------------------------|---|
| Amherst, . . . . .                          | Amethyst Brook, . . . . .                     | -                        | 3                                  | -   | 42,000,000                                     | Gravity and emergency pump-<br>ing. | 190,033,650   |
| Ashfield, . . . . .                         | Brook and springs, . . . . .                  | -                        | 2                                  | -   | 4,250,000                                      | Gravity, . . . . .                  | -   |
| Aspinwall (Lenox), . . . . .                | Artesian wells and springs, . . . . .         | -                        | 2                                  | 2   | 650,000  | Pumping and gravity, . . . . .      | -   |
| Auburn, . . . . .                           | Wells, . . . . .                              | 10                       | -                                  | 1   | 23,500   | Pumping and gravity, . . . . .      | 1,460,000   |
| Barnstable, . . . . .                       | Wells, . . . . .                              | 24                       | -                                  | 1   | 370,000  | Pumping and gravity, . . . . .      | 61,018,090  |
| Berkshire (Lee), . . . . .                  | Mountain brooks and springs, . . . . .        | -                        | 2                                  | -   | -  | Gravity, . . . . .                  | -   |
| Brant Rock (Marshfield), . . . . .          | Wells fed by springs, . . . . .               | 3                        | -                                  | 2   | 60,000   | Pumping and gravity, . . . . .      | -   |
| Bridgewaters, . . . . .                     | Driven wells, . . . . .                       | 88                       | -                                  | 1   | 276,000  | Pumping and gravity, . . . . .      | 113,020,000   |
| Cheshire, . . . . .                         | Spring, Kitchen and Thunder brooks, . . . . . | -                        | 2                                  | -   | -  | Gravity, . . . . .                  | -   |
| Cohasset, . . . . .                         | Lily Pond and wells, . . . . .                | 67                       | 1                                  | -   | 1,500,000                                      | Pumping and gravity, . . . . .      | -   |
| Cottage City (Oak Bluffs), . . . . .        | Beech Grove Springs, . . . . .                | 2                        | 2                                  | 1   | 640,515  | Pumping and gravity, . . . . .      | 78,204,399  |
| Dedham, . . . . .                           | Water-bearing meadow lands, . . . . .         | 37                       | -                                  | 3   | 790,000  | Pumping and gravity, . . . . .      | 285,623,345   |
| East Mountain (West Stockbridge), . . . . . | Springs on East Mountain, . . . . .           | -                        | 2                                  | -   | 6,500  | Gravity, . . . . .                  | 1,500,000   |
| Edgartown, . . . . .                        | Dug well fed by springs, . . . . .            | 1                        | -                                  | 1   | 200,000  | Pumping and gravity, . . . . .      | 27,741,506  |

|  |                |   |   |   |                      |  |             |
|--|----------------|---|---|---|----------------------|--|-------------|
| Fairhaven, . . . . .                     | 2              | Wells along Nasketucket Brook, Fairhaven, and Mattapoisett River, Mattapoisett. | - | 1 | 500,000              | Pumping and gravity, . . .                             | 112,316,000 |
| Grafton, . . . . .                       | 1              | Wells fed by springs, . . . . .   | 1 | 1 | 110,000 <sup>1</sup> | Pumping and gravity, . . .                             | 72,869,553  |
| Granville Center, . . . . .              | 2              | Springs and wells, . . . . .  | 1 | - | 62,000               | Gravity, . . . . .                                     | 289,231     |
| Groton, . . . . .                        | 1              | Springs and wells, . . . . .  | 1 | - | 500,000              | Pumping and gravity, . . .                             | 33,135,332  |
| Hill (Stockbridge), . . . . .            | -              | Springs in and about reservoirs, . . .  | 2 | - | 28,400               | Gravity, . . . . .                                     | -           |
| Hingham, . . . . .                       | 1              | Accord Pond, Fulling Mill Pond and Accord Brook.                                | 5 | 2 | 267,107,694          | Pumping and gravity, . . .                             | -           |
| Holliston, . . . . .                     | 1              | Ponds owned by company, . . . . .   | 1 | 1 | 300,000 <sup>1</sup> | Pumping and gravity, . . .                             | 46,682,250  |
| Housatonic, . . . . .                    | -              | Long Pond, . . . . .  | 1 | - | 200,000,000          | Gravity, . . . . .                                     | -           |
| Humarock Beach (Situate), . . . . .      | - <sup>2</sup> | Artesian wells, . . . . .   | 1 | 1 | 85,000               | Pumping and gravity, . . .                             | 3,475,000   |
| Lenox, . . . . .                         | -              | Mountain springs and brooks, also Laurel Lake.                                  | 3 | - | 65,800,000           | Gravity and emergency pump-<br>ing, Gravity, . . . . . | 103,000,000 |
| Ludlow, . . . . .                        | -              | Water purchased from city of Springfield,                                       | - | - | -                    | Gravity, . . . . .                                     | 77,051,000  |
| Millford, . . . . .                      | 3              | Headwaters of Charles River, . . . .  | 2 | 2 | 178,400,000          | Pumping and gravity, . . .                             | 324,761,150 |
| Millbury, . . . . .                      | 1              | Well, . . . . .   | 1 | - | 1,500,000            | Pumping and gravity, . . .                             | 108,864,000 |
| Monument Beach (Bourne), . . . . .       | 6              | Wells, . . . . .  | - | 1 | 20,000               | Pumping and gravity, . . .                             | -           |
| Mountain Spring (Southampton), . . . . . | -              | Springs, . . . . .  | 4 | - | 4,000                | Gravity, . . . . .                                     | -           |
| Northfield Schools, . . . . .            | -              | Louisiana Brook, . . . . .  | 1 | - | 700,000              | Gravity and emergency pump-<br>ing, Gravity, . . . . . | -           |
| Northfield, . . . . .                    | -              | Minot Brook, . . . . .  | 1 | - | 360,000              | Gravity, . . . . .                                     | -           |
| Norton, . . . . .                        | 20             | Driven wells, . . . . .   | - | 1 | 200,000              | Pumping and gravity, . . .                             | 58,782,994  |
| Onset (Wareham), . . . . .               | -              | Jonathan's Pond, . . . . .  | - | 1 | 94,000               | Pumping and gravity, . . .                             | 43,207,540  |
| Oxford, . . . . .                        | 15             | Driven wells, . . . . .   | - | 1 | 150,000              | Pumping and gravity, . . .                             | -           |
| Riverside (Gill), . . . . .              | -              | Spring, . . . . .   | 1 | - | 1,000,000            | Gravity, . . . . .                                     | -           |

<sup>2</sup> Not given.<sup>1</sup> Capacity of standpipe only.

TABLE 2. — Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water — Concluded.

| COMPANY.                | Source of Supply.   | Num-ber of Wells. | Num-ber of Reser-voirs. | Num-ber of Water Towers or Stand-pipes. | Total Storage Capacity in Gallons. | Mode of Supply.      | Estimated Total Consump-tion per Year in Gallons. |
|-------------------------|---|-------------------|-------------------------|---|------------------------------------|----------------------|---|
| Salisbury,              | Wells and brook,  | 2                 | 1                       | 1                                       | 815,000                            | Pumping and gravity, | 37,838,405  |
| Scituate,               | Driven and dug wells, also pond water filtered.                         | 3                 | -                       | 1                                       | 260,000                            | Pumping and gravity, | 129,272,995                                       |
| Sheffield,              | Mountain spring,  | -                 | 1                       | -                                       | -                                  | Gravity,             | -   |
| Southbridge,            | Hatchet and Nuisance brooks,  | -                 | 4                       | -                                       | 204,624,000                        | Gravity,             | 301,525,000                                       |
| South Egremont,         | Goodale Brook,  | -                 | 1                       | -                                       | -                                  | Gravity,             | -   |
| Stockbridge,            | Lake Averie,  | -                 | 2                       | 2                                       | 60,448,000                         | Pumping,             | 111,649,176                                       |
| Sunderland,             | Two springs and Saw Mill Brook,   | -                 | 1                       | -                                       | -                                  | Gravity,             | -   |
| Wannacomet (Nantucket), | Wannacomet Pond and driven wells,                                       | 50                | -                       | 1                                       | 425,000                            | Pumping and gravity, | 104,687,265                                       |
| Westford,               | Driven wells,   | 19                | -                       | 2                                       | 490,000                            | Pumping and gravity, | 52,735,750  |
| Westhampton,            | Springs forming small brook,  | -                 | 1                       | -                                       | -                                  | Gravity,             | -   |
| Westwood,               | Springs from owner's land,  | 1                 | -                       | 1                                       | 24,000                             | Pumping and gravity, | -   |
| Williamstown,           | Cold and Sherman springs, Paul Brook, Flora Glen and Rattlesnake Brook. | -                 | 5                       | -                                       | 13,075,000                         | Gravity,             | -   |



TABLE 3. — *Showing the Average Pressure in the Mains and the Number of Services, Hydrants, Meters and Customers on June 30, 1921.*

| COMPANY.   | Esti-<br>mated<br>Pressure<br>in Mains<br>in<br>Pounds. | Num-<br>ber of<br>Serv-<br>ices. | NUMBER OF<br>HYDRANTS. |               | Num-<br>ber of<br>Meters<br>in Use. | Num-<br>ber of<br>Cus-<br>tomers. |
|--|---|----------------------------------|------------------------|---------------|-------------------------------------|-----------------------------------|
|  |   |                                  | Pub-<br>lic.           | Priv-<br>ate. |                                     |                                   |
| Amherst, . . . . .                               | —   | — <sup>1</sup>                   | 120                    | —             | 1,170                               | 1,213                             |
| Ashfield, . . . . .                              | —   | 66                               | 16                     | —             | —                                   | 51                                |
| Aspinwall (Lenox), . . . . .                     | —   | —                                | —                      | —             | —                                   | 1                                 |
| Auburn, . . . . .                                | 72-80   | 82                               | —                      | —             | 47                                  | 82                                |
| Barnstable, . . . . .                            | 75-95   | 663                              | 71                     | —             | 24                                  | 646                               |
| Berkshire (Lee), . . . . .                       | —   | — <sup>1</sup>                   | 45                     | 6             | —                                   | 734                               |
| Brant Rock (Marshfield), . . . . .               | 45-115  | 588                              | —                      | 1             | —                                   | 620                               |
| Bridgewater, . . . . .                           | 60-90   | 963                              | 80                     | 6             | 609                                 | 963                               |
| Cheshire, . . . . .                              | 85  | —                                | 25                     | 3             | —                                   | 160                               |
| Cohasset, . . . . .                              | 60-65   | 671                              | 100                    | 3             | 47                                  | 700                               |
| Cottage City (Oak Bluffs), . . . . .             | 53-75   | 1,327                            | 87                     | 1             | 23                                  | — <sup>2</sup>                    |
| Dedham, . . . . .                                | 45-80   | 2,451                            | 197                    | 36            | 2,307                               | 1,700                             |
| East Mountain (West Stock-<br>bridge), . . . . . | —   | — <sup>1</sup>                   | —                      | —             | 29                                  | 51                                |
| Edgartown, . . . . .                             | 45-60   | 425                              | 45                     | —             | 4                                   | 425                               |
| Fairhaven, . . . . .                             | 60-74   | 1,564                            | 130                    | 15            | —                                   | 1,564                             |
| Grafton, . . . . .                               | 65-160  | 384                              | 97                     | —             | 8                                   | 384                               |
| Granville Center, . . . . .                      | —   | 18                               | —                      | —             | 16                                  | 17                                |
| Groton, . . . . .                                | 60-100  | 281                              | 52                     | 9             | 294                                 | 295                               |
| Hill (Stockbridge), . . . . .                    | —   | —                                | —                      | —             | —                                   | 14                                |
| Hingham, . . . . .                               | 26-121  | 4,307                            | 398                    | 51            | 133                                 | 4,307                             |
| Holliston, . . . . .                             | 70-100  | 271                              | 58                     | —             | 1                                   | 284                               |
| Housatonic, . . . . .                            | —   | 535                              | 11                     | 23            | 9                                   | 535                               |
| Humarock Beach (Scituate), . . . . .             | 25-40   | — <sup>1</sup>                   | —                      | —             | —                                   | 120                               |
| Lenox, . . . . .                                 | —   | 309                              | 52                     | 5             | 368                                 | 345                               |
| Ludlow, . . . . .                                | —   | 713                              | 65                     | 52            | —                                   | 898                               |
| Milford, . . . . .                               | 15-100  | 2,623                            | 232                    | 4             | 2,240                               | 2,623                             |
| Millbury, . . . . .                              | 6-130   | 590                              | 78                     | 21            | 12                                  | 575                               |
| Monument Beach (Bourne), . . . . .               | —   | 46                               | 6                      | —             | —                                   | 46                                |
| Mountain Spring (South-<br>ampton), . . . . .    | —   | — <sup>1</sup>                   | —                      | —             | —                                   | 25                                |
| Northfield Schools, . . . . .                    | —   | —                                | 7                      | 12            | 94                                  | 134                               |
| Northfield, . . . . .                            | —   | 82                               | —                      | 10            | 63                                  | 94                                |
| Norton, . . . . .                                | 70-114  | 299                              | 63                     | 30            | 16                                  | 298                               |
| Onset (Wareham), . . . . .                       | 43-55   | 946                              | 45                     | 2             | 2                                   | 946                               |
| Oxford, . . . . .                                | 97½   | 480                              | 44                     | 14            | 338                                 | 768                               |
| Riverside (Gill), . . . . .                      | —   | 47                               | —                      | —             | —                                   | 47                                |
| Salisbury, . . . . .                             | 40-65   | 882                              | 76                     | —             | —                                   | 882                               |
| Scituate, . . . . .                              | 50-75   | 1,368                            | 150                    | 17            | 7                                   | 1,368                             |
| Sheffield, . . . . .                             | 45-47   | 130                              | 20                     | —             | 8                                   | 130                               |
| Southbridge, . . . . .                           | 30-110  | 1,495                            | 182                    | 64            | 1,537                               | 965                               |
| South Egremont, . . . . .                        | —   | 54                               | 8                      | —             | 7                                   | 63                                |
| Stockbridge, . . . . .                           | 85-90   | 363                              | 42                     | 1             | 37                                  | 363                               |
| Sunderland, . . . . .                            | —   | 105                              | 1                      | 7             | —                                   | 105                               |
| Wannacomet (Nantucket), . . . . .                | 25-60   | 1,556                            | 88                     | 2             | 3                                   | 1,364                             |
| Westford, . . . . .                              | 75-90   | 356                              | 53                     | 2             | —                                   | 356                               |
| Westhampton, . . . . .                           | —   | 25                               | 1                      | —             | —                                   | 25                                |
| Westwood, . . . . .                              | —   | 135                              | 10                     | —             | 6                                   | 89                                |
| Williamstown, . . . . .                          | —   | — <sup>1</sup>                   | 77                     | 6             | 616                                 | 591                               |

<sup>1</sup> Owned by consumers.<sup>2</sup> Unknown.

TABLE 4. — *Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies.*

| COMPANY.                                     | Kind of Pipe.                                | DIAMETER IN INCHES. |        |       |        |        |        |         |        |        |        |    | Total Length in Feet. | LENGTH IN MILES AND FEET. |          |       |
|--|--|---------------------|--------|-------|--------|--------|--------|---------|--------|--------|--------|----|-----------------------|---------------------------|----------|-------|
|  |  | 1 and under.        | 1¼     | 1½    | 2      | 3      | 4      | 6       | 8      | 10     | 12     | 14 |                       | 16                        | Miles.   | Feet. |
|  |  |                     |        |       |        |        |        |         |        |        |        |    |                       |                           |          |       |
| Amherst, . . . . .                           | Wrought iron, cast iron and cement lined,    | 900                 | 500    | —     | 3,500  | 15,000 | 50,250 | 43,600  | 10,000 | —      | 18,500 | —  | 4,000                 | 146,250                   | 27 3,690 |       |
| Ashfield, . . . . .                          | Wrought iron, . . . . .                      | —                   | —      | —     | —      | —      | 5,700  | 6,080   | 3,380  | —      | —      | —  | —                     | 15,160                    | 2 4,600  |       |
| Aspinwall (Lenox), . . . . .                 | — . . . .                                    | —                   | —      | —     | —      | —      | —      | —       | —      | —      | —      | —  | —                     | 1 —                       | —        |       |
| Auburn, . . . . .                            | Cast iron and galvanized iron, . . . . .     | —                   | —      | —     | 5,210  | 1,725  | 5,096  | 15,552  | —      | —      | —      | —  | —                     | 27,643                    | 5 1,243  |       |
| Barnstable, . . . . .                        | Wrought iron, cast iron and cement lined,    | 2,534               | 4,289  | 590   | 9,694  | —      | 1,079  | 28,525  | 4,711  | —      | 14,549 | —  | 12,400                | 78,371                    | 14 4,451 |       |
| Berkshire (Lee), . . . . .                   | Cast iron, galvanized iron and cement lined, | 9,962               | 11,233 | 7,216 | 3,967  | —      | 21,604 | 7,026   | 25,092 | 2,919  | 8,986  | —  | —                     | 98,005                    | 18 2,965 |       |
| Brant Rock (Marshfield), . . . . .           | Galvanized and galvanized cement lined,      | 7,200               | —      | 4,300 | 34,575 | —      | 1,385  | —       | —      | —      | —      | —  | —                     | 47,460                    | 8 5,220  |       |
| Bridgewater, . . . . .                       | Cast iron and wrought iron, . . . . .        | 841                 | 6,466  | 1,552 | —      | —      | 46,346 | 17,842  | 13,686 | 2,404  | 7,866  | —  | —                     | 97,003                    | 18 1,963 |       |
| Cheshire, . . . . .                          | Cast iron, . . . . .                         | —                   | —      | —     | —      | —      | —      | —       | —      | —      | —      | —  | —                     | 36,960                    | 7 —      |       |
| Cohasset, . . . . .                          | Cast iron, . . . . .                         | —                   | —      | —     | —      | —      | 6,220  | 52,165  | 23,668 | 13,221 | 4,772  | —  | —                     | 100,046                   | 18 5,006 |       |
| Cottage City (Oak Bluffs), . . . . .         | Cast iron and wrought iron, . . . . .        | —                   | —      | 4,518 | 3,418  | —      | 21,485 | 52,243  | 13,055 | 26,484 | 1,962  | —  | —                     | 123,165                   | 23 1,726 |       |
| Dedham, . . . . .                            | Cast iron, cement lined and wrought iron,    | 2,121               | 2,238  | —     | 5,041  | —      | 29,883 | 140,441 | 24,136 | 12,858 | 5,741  | —  | —                     | 222,459                   | 42 699   |       |
| East Mountain (West Stock-bridge), . . . . . | Wrought iron and cast iron, . . . . .        | —                   | —      | 1,000 | —      | 2,000  | 1,000  | 1,000   | —      | —      | —      | —  | —                     | 5,000                     | —        |       |
| Edgartown, . . . . .                         | Cast iron and wrought iron, . . . . .        | —                   | 436    | —     | —      | —      | 1,220  | 14,493  | 3,258  | 10,961 | 2,941  | —  | —                     | 33,309                    | 6 1,629  |       |
| Fairhaven, . . . . .                         | Cast iron and galvanized iron, . . . . .     | 4,373               | 3,291  | 4,614 | 9,220  | —      | 10,406 | 46,857  | 10,819 | 15,256 | 18,468 | —  | —                     | 123,304                   | 23 1,864 |       |
| Grafton, . . . . .                           | Cast iron, . . . . .                         | —                   | —      | —     | —      | —      | 11,500 | 12,900  | 20,550 | 6,100  | —      | —  | —                     | 51,050                    | 9 3,530  |       |

|  |  |        |       |       |        |        |        |         |        |        |        |        |         |          |       |       |
|--|--|--------|-------|-------|--------|--------|--------|---------|--------|--------|--------|--------|---------|----------|-------|-------|
| Granville Center, . . . . .              | Cast iron, . . . . .   | -      | -     | -     | -      | -      | -      | -       | 5,050  | -      | -      | -      | 5,650   | 1        | 370   |       |
| Groton, . . . . .                        | Cast iron, . . . . .   | -      | -     | -     | -      | -      | -      | -       | -      | -      | -      | -      | 547,520 | 9        | -     |       |
| Hill (Stookbridge), . . . . .            | Iron, . . . . .  | -      | -     | -     | -      | 3,600  | 9,700  | -       | -      | -      | -      | -      | 313,300 | 2        | 2,740 |       |
| Hingham, . . . . .                       | Cast iron, wrought iron and cement lined,                              | 56,439 | 3,589 | 3,958 | 32,468 | 1,063  | 75,779 | 127,428 | 58,471 | 18,566 | 83,341 | 29,209 | 5,543   | 6512,754 | 97    | 594   |
| Holliston, . . . . .                     | Cast iron, . . . . .   | -      | -     | -     | -      | -      | 9,625  | 21,725  | 4,975  | 5,250  | 900    | -      | 745,775 | 8        | 3,535 |       |
| Housatonic, . . . . .                    | Cast iron, . . . . .   | -      | -     | -     | 2,900  | -      | 18,410 | 7,960   | 29,162 | 4,343  | 2,146  | 125    | 65,046  | 12       | 1,686 |       |
| Humarock Beach (Scituate), . . . . .     | Galvanized iron, . . . . .   | -      | -     | -     | -      | -      | -      | -       | -      | -      | -      | -      | 513,250 | 2        | 2,690 |       |
| Lenox, . . . . .                         | Iron, . . . . .  | 697    | -     | -     | 5,280  | 20,700 | 24,326 | 17,526  | 15,840 | 16,840 | -      | -      | 101,209 | 19       | 889   |       |
| Ludlow, . . . . .                        | Cast iron, . . . . .   | -      | -     | -     | -      | -      | 6,141  | 27,959  | 8,169  | 1,165  | 3,185  | -      | 46,619  | 8        | 4,379 |       |
| Milford, . . . . .                       | Cast iron, wrought iron, galvanized iron, cement lined and lead lined. | 1,377  | 171   | 183   | 5,617  | -      | 46,538 | 80,761  | 39,734 | 6,547  | 9,238  | 19,393 | 18      | 209,578  | 39    | 3,658 |
| Millbury, . . . . .                      | Cast iron, . . . . .   | -      | -     | -     | -      | -      | -      | 33,477  | 16,693 | 8,202  | 6,544  | -      | 6,487   | 71,403   | 13    | 2,763 |
| Monument Beach (Bourne), . . . . .       | Cast iron and galvanized iron, . . . . .                               | 400    | 1,600 | -     | 332    | -      | -      | 5,500   | 182    | -      | -      | -      | 8,014   | 1        | 2,734 |       |
| Mountain Spring (Southampton), . . . . . | Iron, . . . . .  | 5,000  | -     | -     | -      | -      | -      | -       | -      | -      | -      | -      | 5,000   | -        | 5,000 |       |
| Northfield Schools, . . . . .            | Cast iron, galvanized iron and enameled iron, . . . . .                | -      | -     | -     | -      | 1,650  | -      | 6,361   | 9,000  | -      | -      | -      | 835,368 | 6        | 3,688 |       |
| Northfield, . . . . .                    | Cast iron and wood, . . . . .  | -      | -     | -     | -      | -      | 4,125  | 5,000   | -      | -      | -      | -      | 9,125   | 1        | 3,845 |       |
| Norton, . . . . .                        | Cast iron, wrought iron and galvanized iron, . . . . .                 | -      | -     | 240   | 2,961  | -      | 2,714  | 14,354  | 19,710 | 18,334 | 6,340  | -      | 64,989  | 12       | 1,629 |       |
| Onset (Wareham), . . . . .               | Cast iron, galvanized iron and cement lined.                           | 6,787  | 8,717 | 7,039 | 19,498 | 165    | 10,330 | 16,479  | 13,708 | 787    | -      | -      | 88,510  | 15       | 4,310 |       |
| Oxford, . . . . .                        | Universal and galvanized iron, . . . . .                               | 1,155  | 5,145 | 1,072 | 15,081 | -      | -      | 13,007  | 22,397 | 4,840  | -      | -      | 62,697  | 11       | 4,617 |       |

1 Not given.  
2 Includes 60 feet 2½-inch pipe.  
3 Estimated.  
4 Includes 5,998 feet owned by town.  
5 Lengths of various sizes not given.  
6 Includes 16,900 feet 20-inch pipe.  
7 Includes 3,300 feet under 4 inches.  
8 Includes 18,337 feet under 3 inches.

TABLE 4. — *Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies — Concluded.*

| COMPANY.                          | Kind of Pipe.  | DIAMETER IN INCHES. |       |       |        |        |        |         |        |        |        |       | Total Length in Feet. | LENGTH IN MILES AND FEET. |        |       |
|-----------------------------------|--|---------------------|-------|-------|--------|--------|--------|---------|--------|--------|--------|-------|-----------------------|---------------------------|--------|-------|
|                                   |  | 1 and under.        | 1¼    | 1½    | 2      | 3      | 4      | 6       | 8      | 10     | 12     | 14    |                       | 16                        |        |       |
|                                   |  |                     |       |       |        |        |        |         |        |        |        |       |                       |                           | Miles. | Feet. |
| Riverside (Gill),                 | Cast iron, . . . . .                                   | —                   | —     | —     | —      | —      | —      | 4,500   | —      | —      | —      | —     | —                     | 125,620                   | 4      | 4,500 |
| Salisbury, . . . . .              | Cast iron and wrought iron, . . . .                    | 29,215              | —     | —     | —      | —      | 1,212  | 38,206  | 15,856 | 11,798 | 9,390  | —     | —                     | 85,677                    | 16     | 1,197 |
| Seituate, . . . . .               | Cast iron and wrought iron galvanized, .               | —                   | —     | —     | —      | —      | —      | 119,719 | 42,474 | 18,670 | 7,920  | —     | —                     | 234,194                   | 44     | 1,874 |
| Sheffield, . . . . .              | Cast iron and galvanized iron, . . .                   | 3,150               | —     | 100   | 2,800  | —      | 5,280  | 10,560  | —      | —      | —      | —     | —                     | 27,170                    | 5      | 770   |
| Southbridge, . . . . .            | Cast iron and wrought iron galvanized, .               | 991                 | —     | —     | 12,177 | —      | 11,780 | 59,179  | 6,190  | 6,969  | 17,101 | 1,119 | 12,639                | 128,145                   | 24     | 1,425 |
| South Egremont, . . . . .         | Cast iron, wrought iron and galvanized iron, . . . . . | —                   | —     | —     | 3,000  | —      | 15,150 | 4,000   | —      | —      | —      | —     | —                     | 22,150                    | 4      | 1,030 |
| Stockbridge, . . . . .            | Cast iron and wrought iron, . . . .                    | 1,850               | 7,400 | —     | —      | —      | 7,449  | 15,849  | 5,579  | 16,835 | —      | —     | —                     | 458,032                   | 10     | 5,232 |
| Sunderland, . . . . .             | Cast iron, galvanized iron and wrought iron, . . . . . | 2,040               | —     | 600   | 7,920  | 2,640  | 2,640  | 5,940   | —      | —      | —      | —     | —                     | 21,780                    | 4      | 660   |
| Wannacomet (Nantucket), . . . . . | Cast iron, wood and galvanized iron, .                 | 2,691               | 6,114 | 1,353 | 16,241 | 635    | 27,484 | 26,287  | 12,108 | 9,979  | 16     | —     | —                     | 102,908                   | 19     | 2,588 |
| Westford, . . . . .               | Cast iron, . . . . .                                   | —                   | —     | —     | —      | —      | 10,304 | 9,428   | 27,525 | —      | —      | —     | —                     | 47,257                    | 8      | 5,017 |
| Westhampton, . . . . .            | Galvanized iron, . . . . .                             | —                   | —     | —     | —      | —      | —      | —       | —      | —      | —      | —     | —                     | 5                         | —      | —     |
| Westwood, . . . . .               | Galvanized iron, . . . . .                             | —                   | —     | —     | 5,500  | 4,500  | —      | —       | —      | —      | —      | —     | —                     | 10,000                    | 1      | 4,720 |
| Williamstown, . . . . .           | Cast iron, . . . . .                                   | 1,120               | —     | —     | 12,080 | 23,921 | 10,250 | 30,073  | 26,916 | 1,560  | —      | —     | —                     | 105,920                   | 20     | 320   |

<sup>1</sup> Includes 21,120 feet of 4 inches and under.<sup>2</sup> Includes sizes from 1 inch to 2½ inches.<sup>3</sup> Includes 45,411 feet under 6 inches.<sup>4</sup> Includes 2,170 feet of 2½-inch pipe; also 900 feet of 18-inch pipe.<sup>5</sup> Not given.

## APPENDIX H.—MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named at the end of the fiscal year 1920:—

| MUNICIPALITY.                    | BOILERS.       |                         | ENGINES.         |                         | STEAM<br>TURBINES. |                         | GENERATORS.    |                                     |
|----------------------------------|----------------|-------------------------|------------------|-------------------------|--------------------|-------------------------|----------------|-------------------------------------|
|                                  | No.            | Total<br>Rated<br>H. P. | No.              | Total<br>Rated<br>H. P. | No.                | Total<br>Rated<br>K. W. | No.            | Total<br>K. V. A.<br>Capac-<br>ity. |
| Ashburnham, <sup>1</sup>         | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Belmont, <sup>1</sup>            | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Boylston, <sup>1</sup>           | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Braintree,                       | 3              | 375                     | 2                | 525                     | 1                  | 500                     | 3              | 1,015                               |
| Chicopee, <sup>1</sup>           | 4 <sup>2</sup> | 968                     | —                | —                       | —                  | —                       | —              | —                                   |
| Concord,                         | 3              | 270                     | 1                | 300                     | 2                  | 833                     | 3              | 1,033                               |
| Dana, <sup>1</sup>               | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Danvers, <sup>1</sup>            | 4 <sup>2</sup> | 550                     | 5 <sup>2</sup>   | 1,375                   | —                  | —                       | 3 <sup>2</sup> | 1,000                               |
| Georgetown, <sup>1</sup>         | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Groton, <sup>1</sup>             | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Groveland, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Hingham, <sup>1</sup>            | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Holden, <sup>1</sup>             | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Holyoke,                         | 8              | 3,200                   | —                | —                       | 4 <sup>3</sup>     | 10,250                  | 6              | 13,687                              |
| Hudson,                          | 4              | 580                     | 2                | 620                     | 2                  | 800                     | 4              | 1,400                               |
| Hull, <sup>1</sup>               | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Ipswich,                         | 2              | 300                     | 3                | 660                     | —                  | —                       | 3              | 380                                 |
| Littleton, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Mansfield, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Marblehead,                      | 4              | 580                     | 2                | 400                     | 2                  | 200                     | 4              | 650                                 |
| Merrimac, <sup>1</sup>           | — <sup>4</sup> | —                       | 2 <sup>2</sup>   | 272                     | —                  | —                       | 2 <sup>2</sup> | 195                                 |
| Middleborough,                   | 1              | 25                      | 3 <sup>2,5</sup> | 278 <sup>6</sup>        | —                  | —                       | 2              | 350                                 |
| Middleton, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| North Attleborough, <sup>1</sup> | 2 <sup>2</sup> | 494                     | 2 <sup>2</sup>   | 550                     | —                  | —                       | 2 <sup>2</sup> | 410                                 |
| Norwood, <sup>1</sup>            | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Paxton, <sup>1</sup>             | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Peabody,                         | 3              | 657                     | 2                | 1,116                   | 1                  | 1,500                   | 3              | 2,875                               |
| Princeton, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Reading,                         | 5 <sup>7</sup> | 725                     | 1                | 330                     | 2                  | 1,100                   | 3              | 1,575                               |
| Rowley, <sup>1</sup>             | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Russell, <sup>1</sup>            | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Shrewsbury, <sup>1</sup>         | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| South Hadley, <sup>1</sup>       | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Southwick, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Sterling, <sup>1</sup>           | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Taunton,                         | 7              | 2,500                   | 2                | 1,250                   | 2                  | 4,600                   | 4 <sup>8</sup> | 5,000                               |
| Templeton, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Wakefield, <sup>1</sup>          | 2 <sup>2</sup> | 250                     | —                | —                       | —                  | —                       | —              | —                                   |
| Wellesley, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| West Boylston, <sup>1</sup>      | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |
| Westfield, <sup>1</sup>          | —              | —                       | —                | —                       | —                  | —                       | —              | —                                   |

<sup>1</sup> All current purchased.<sup>2</sup> Not in use.<sup>3</sup> Also 4 water wheels 1,120 horse power.<sup>4</sup> Boilers owned by water department.<sup>5</sup> Gas engines.<sup>6</sup> Also 2 water wheels 157 horse power.<sup>7</sup> One 125 horse power boiler not in use.<sup>8</sup> Also 1 power generator 100 kilowatts.

TABLE 2. — *Street Lines Equipment.*

| MUNICIPALITY.                 | Total Length of Wire (Feet). | Number of Poles set in Streets. | Number of Poles set Elsewhere. | Length of Streets with Overhead Wires (Feet). |
|-------------------------------|------------------------------|---------------------------------|--------------------------------|---|
| Ashburnham, . . . . .         | 206,490                      | 501                             | 15                             | 63,360  |
| Belmont, . . . . .            | 841,168                      | 1,636                           | 117                            | 187,625                                       |
| Boylston, . . . . .           | 242,750                      | 791                             | 35                             | 88,345  |
| Braintree, . . . . .          | 1,129,048                    | 1,930                           | 84                             | 239,000                                       |
| Chicopee, . . . . .           | 2,182,792                    | 3,695                           | —                              | — <sup>1</sup>                                |
| Concord, . . . . .            | 1,402,389                    | 2,048                           | 10                             | 268,700                                       |
| Dana, . . . . .               | 81,200                       | 595                             | —                              | 60,720  |
| Danvers, . . . . .            | 1,084,460                    | 1,983                           | 118                            | 350,000                                       |
| Georgetown, . . . . .         | 439,691                      | 704                             | 7                              | 70,408  |
| Groton, . . . . .             | 584,548                      | 1,047                           | 4                              | 120,685                                       |
| Groveland, . . . . .          | 385,200                      | 458                             | 15                             | 95,000  |
| Hingham, . . . . .            | 1,308,360                    | 1,378                           | 14                             | 212,496                                       |
| Holden, . . . . .             | 718,550                      | 1,224                           | 91                             | 186,500                                       |
| Holyoke, . . . . .            | 2,071,525 <sup>2</sup>       | 2,860                           | 143                            | 283,339                                       |
| Hudson, . . . . .             | 1,067,966                    | 1,158                           | 259                            | 169,550                                       |
| Hull, . . . . .               | 1,156,248                    | 1,650                           | 68                             | 234,590                                       |
| Ipswich, . . . . .            | 698,119                      | 1,381                           | 22                             | 175,620                                       |
| Littleton, . . . . .          | 369,100                      | 845                             | 2                              | 84,350  |
| Mansfield, . . . . .          | 727,532                      | 1,108                           | —                              | 183,000                                       |
| Marblehead, . . . . .         | 1,027,629                    | 1,131                           | 238                            | 191,405                                       |
| Merrimac, . . . . .           | 347,873                      | 567                             | 8                              | 66,780  |
| Middleborough, . . . . .      | 862,561                      | 77                              | 184                            | 273,235                                       |
| Middleton, . . . . .          | 133,648                      | 151                             | —                              | 28,575  |
| North Attleborough, . . . . . | 1,296,753                    | 813                             | 25                             | 203,965                                       |
| Norwood, . . . . .            | 1,370,757 <sup>3</sup>       | 1,934                           | 51                             | 239,800                                       |
| Paxton, . . . . .             | 138,200                      | 430                             | 26                             | 102,960                                       |
| Peabody, . . . . .            | 1,477,800                    | 1,520                           | 353                            | 303,400                                       |
| Princeton, . . . . .          | 299,220                      | 1,052                           | —                              | — <sup>1</sup>                                |
| Reading, . . . . .            | 2,733,611                    | 4,965                           | 248                            | 574,013                                       |
| Rowley, . . . . .             | 250,347                      | 867                             | 6                              | 91,400  |
| Russell, . . . . .            | 59,030                       | 115                             | —                              | 13,500  |
| Shrewsbury, . . . . .         | 761,000                      | 1,705                           | 50                             | — <sup>1</sup>                                |
| South Hadley, . . . . .       | 547,901 <sup>4</sup>         | 921                             | 77                             | 107,645                                       |
| Southwick, . . . . .          | 221,500                      | 415                             | —                              | 49,800  |
| Sterling, . . . . .           | 465,163                      | 1,524                           | 40                             | 195,915                                       |
| Taunton, . . . . .            | 3,058,001                    | 2,698                           | 111                            | — <sup>1</sup>                                |
| Templeton, . . . . .          | 533,939                      | 971                             | 54                             | 105,972                                       |
| Wakefield, . . . . .          | — <sup>1</sup>               | — <sup>1</sup>                  | — <sup>1</sup>                 | — <sup>1</sup>                                |
| Wellesley, . . . . .          | 1,360,810 <sup>5</sup>       | 1,171                           | 7                              | 253,500                                       |
| West Boylston, . . . . .      | 467,562                      | 1,071                           | 56                             | 143,402                                       |
| Westfield, . . . . .          | 1,606,219 <sup>6</sup>       | 1,462                           | 299                            | 225,000                                       |

<sup>1</sup> Unknown.<sup>2</sup> Includes 164,108 feet of wire in 35,923 feet of conduit.<sup>3</sup> Includes 21,714 feet of wire in 15,988 feet of conduit.<sup>4</sup> Includes 255 feet of wire in 255 feet of conduit.<sup>5</sup> Includes 600 feet of wire in 300 feet of conduit.<sup>6</sup> Includes 131,124 feet of wire in 9,503 feet of conduit.

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the fiscal year 1920, as shown by the several returns: —

| MUNICIPALITY.                 | Coal (Tons).           | Screenings (Tons).     | Number of Carbons and Electrodes used. |
|-------------------------------|------------------------|------------------------|--|
| Ashburnham, . . . . .         | — <sup>1</sup>         | —                      | —                                      |
| Belmont, . . . . .            | — <sup>1</sup>         | —                      | —                                      |
| Boylston, . . . . .           | — <sup>1</sup>         | —                      | —                                      |
| Braintree, . . . . .          | 2,394 <sup>2</sup>     | —                      | —                                      |
| Chicopee, . . . . .           | — <sup>1</sup>         | —                      | —                                      |
| Concord, . . . . .            | 2,195                  | 1,274                  | —                                      |
| Dana, . . . . .               | — <sup>1</sup>         | —                      | —                                      |
| Danvers, . . . . .            | 2,043 <sup>2</sup>     | 52                     | —                                      |
| Georgetown, . . . . .         | — <sup>1</sup>         | —                      | —                                      |
| Groton, . . . . .             | — <sup>1</sup>         | —                      | —                                      |
| Groveland, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| Hingham, . . . . .            | — <sup>1</sup>         | —                      | —                                      |
| Holden, . . . . .             | — <sup>1</sup>         | —                      | —                                      |
| Holyoke, . . . . .            | 29,625 <sup>2, 3</sup> | —                      | 5,444                                  |
| Hudson, . . . . .             | 2,809                  | 5                      | —                                      |
| Hull, . . . . .               | — <sup>1</sup>         | —                      | —                                      |
| Ipswich, . . . . .            | 1,478                  | —                      | —                                      |
| Littleton, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| Mansfield, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| Marblehead, . . . . .         | 3,085                  | —                      | 2,612                                  |
| Merrimac, . . . . .           | — <sup>1</sup>         | —                      | —                                      |
| Middleborough, . . . . .      | — <sup>1, 3</sup>      | —                      | —                                      |
| Middleton, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| North Attleborough, . . . . . | — <sup>1</sup>         | —                      | —                                      |
| Norwood, . . . . .            | — <sup>1</sup>         | —                      | —                                      |
| Paxton, . . . . .             | — <sup>1</sup>         | —                      | —                                      |
| Peabody, . . . . .            | 6,057 <sup>2</sup>     | —                      | 1,400                                  |
| Princeton, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| Reading, . . . . .            | 3,764                  | 54                     | —                                      |
| Rowley, . . . . .             | — <sup>1</sup>         | —                      | —                                      |
| Russell, . . . . .            | — <sup>1</sup>         | —                      | —                                      |
| Shrewsbury, . . . . .         | — <sup>1</sup>         | —                      | —                                      |
| South Hadley, . . . . .       | — <sup>1</sup>         | —                      | —                                      |
| Southwick, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| Sterling, . . . . .           | — <sup>1</sup>         | —                      | —                                      |
| Taunton, . . . . .            | 2,196                  | 2,647,622 <sup>4</sup> | —                                      |
| Templeton, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| Wakefield, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| Wellesley, . . . . .          | — <sup>1</sup>         | —                      | —                                      |
| West Boylston, . . . . .      | — <sup>1</sup>         | —                      | —                                      |
| Westfield, . . . . .          | — <sup>1</sup>         | —                      | 3,247                                  |

<sup>1</sup> Current bought.<sup>2</sup> Part of current purchased.<sup>3</sup> Also used water power.<sup>4</sup> Gallons of fuel oil.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the fiscal year 1920:—

| MUNICIPALITY.                 | Total<br>K. W. Hours<br>generated<br>and bought. | Sent out for<br>Street Lights. | K. W. Hours<br>sold to<br>Commercial<br>Customers. |
|-------------------------------|--|--------------------------------|--|
| Ashburnham, . . . . .         | 155,980  | 17,223                         | 131,267  |
| Belmont, . . . . .            | 1,042,400  | 147,951                        | 666,201  |
| Boylston, . . . . .           | 55,300   | 12,000                         | 32,200   |
| Braintree, . . . . .          | 1,981,785  | 150,490                        | 1,724,053  |
| Chicopee, . . . . .           | 6,237,900  | 489,683                        | 3,998,829  |
| Concord, . . . . .            | 1,413,480  | 190,780                        | 883,788  |
| Dana, . . . . .               | 25,680   | 9,500                          | 15,082   |
| Danvers, . . . . .            | 2,257,646  | 272,210                        | 1,446,614  |
| Georgetown, . . . . .         | 248,700  | 13,680                         | 164,820  |
| Groton, . . . . .             | 279,530  | 63,662                         | 157,813  |
| Groveland, . . . . .          | 129,750  | 38,900                         | 68,699   |
| Hingham, . . . . .            | 855,738  | 122,150                        | 636,434  |
| Holden, . . . . .             | 213,840  | 31,888                         | 119,226  |
| Holyoke, . . . . .            | 23,058,840                                       | 877,700                        | 18,785,543   |
| Hudson, . . . . .             | 1,685,823  | 98,623                         | 1,190,271  |
| Hull, . . . . .               | 1,002,190  | 110,500                        | 702,884  |
| Ipswich, . . . . .            | 528,160  | 60,052                         | 338,329  |
| Littleton, . . . . .          | 93,220   | 11,424                         | 43,415   |
| Mansfield, . . . . .          | 3,271,414  | 164,760                        | 2,798,381  |
| Marblehead, . . . . .         | 929,100  | 227,230                        | 638,238  |
| Merrimac, . . . . .           | 369,290  | 36,302                         | 205,030  |
| Middleborough, . . . . .      | 799,003  | 38,013                         | 510,240  |
| Middleton, . . . . .          | 41,940   | 17,653                         | 18,357   |
| North Attleborough, . . . . . | 1,268,500  | 86,980                         | 944,692  |
| Norwood, . . . . .            | 4,776,000  | 212,030                        | 3,450,546  |
| Paxton, . . . . .             | 46,807   | 5,500                          | 18,170   |
| Peabody, . . . . .            | 5,130,349  | 273,600                        | 4,296,053  |
| Princeton, . . . . .          | 50,540   | 14,661                         | 22,035   |
| Reading, . . . . .            | 2,297,237  | 175,704                        | 1,360,177  |
| Rowley, . . . . .             | 61,770   | 15,960                         | 28,927   |
| Russell, . . . . .            | 4,360  | 1,526                          | 2,627  |
| Shrewsbury, . . . . .         | 487,600  | 80,000                         | 267,375  |
| South Hadley, . . . . .       | 462,590  | 72,499                         | 276,126  |
| Southwick, . . . . .          | 32,620   | 15,000                         | 13,170   |
| Sterling, . . . . .           | 130,640  | 12,561                         | 103,403  |
| Taunton, . . . . .            | 10,245,400                                       | 626,307                        | 6,685,824  |
| Templeton, . . . . .          | 210,335  | 27,155                         | 125,090  |
| Wakefield, . . . . .          | 962,391  | 110,515                        | 626,217  |
| Wellesley, . . . . .          | 1,335,020  | 166,927                        | 732,024  |
| West Boylston, . . . . .      | 161,325  | 22,394                         | 91,697   |
| Westfield, . . . . .          | 5,022,900  | 308,000                        | 3,771,325  |



TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers for each kind of commercial lights, total lighting load, number of motors and total power load at the end of the fiscal year 1920: —

| MUNICIPALITY.         |           |           |           |           |           |           |           |           |           | Number of Customers using Commercial Arc Lights only. | Number of Customers using Commercial Incandescent Lights only. | Number of Customers using both Arc and Incandescent Lights but no Power. | Number of Customers using Electric Power only. | Number of Customers using both Light and Power. | Total Lighting Load in K. W. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---|--|--|--|---|------------------------------|-------------------|---------------------------|--|
| Ashburnham, . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Belmont, . . . . .    | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Boylston, . . . . .   | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Braintree, . . . . .  | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Chicopee, . . . . .   | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Concord, . . . . .    | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Dana, . . . . .       | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Danvers, . . . . .    | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Georgetown, . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Groton, . . . . .     | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Groveland, . . . . .  | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Hingham, . . . . .    | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Holden, . . . . .     | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Holyoke, . . . . .    | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Hudson, . . . . .     | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Hull, . . . . .       | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Ipswich, . . . . .    | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Littleton, . . . . .  | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Mansfield, . . . . .  | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |
| Marblehead, . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . . | . . . . .   | . . . . .  | . . . . .  | . . . . .                                      | . . . . .                                       | . . . . .                    | . . . . .         | . . . . .                 | . . . . .                              |

<sup>1</sup> Not given.<sup>2</sup> Street lights only.

TABLE 5. — *Connected Load Statistics* — Concluded.

| MUNICIPALITY.       | Number of Customers using Commercial Arc Lights only. | Number of Customers using Commercial Incandescent Lights only. | Number of Customers using both Arc and Incandescent Lights but no Power. | Number of Customers using Electric Power only. | Number of Customers using both Light and Power. | Total Lighting Load in K. W. | Number of Motors. | Total Power Load in K. W. | Total Lighting and Power Load in K. W. |
|---------------------|---|--|--|--|---|------------------------------|-------------------|---------------------------|--|
| Merrimac,           | 1   | 252  | —  | —  | 18  | 150.76                       | 56                | 256.62                    | 407.38                                 |
| Middleborough,      | 1   | 1,124  | —  | 1  | 52  | 962.65                       | 155               | — <sup>1</sup>            | — <sup>1</sup>                         |
| Middleton,          | 1   | 111  | —  | 1  | 5   | 43.60                        | 5                 | 1.96                      | 45.56                                  |
| North Attleborough, | 1   | 1,381  | —  | 3  | 99  | 1,613.17                     | — <sup>1</sup>    | 750.00                    | 2,363.17                               |
| Norwood,            | 1   | 2,420  | —  | 1  | 47  | 3,015.60                     | 255               | 3,025.50                  | 6,041.10                               |
| Paxton,             | 1   | 66   | —  | 7  | —   | 24.91                        | —                 | —                         | 24.91                                  |
| Peabody,            | 1   | 2,144  | —  | 245  | —   | 1,834.90                     | 413               | 4,021.80                  | 5,856.70                               |
| Princeton,          | 1   | 81   | —  | —  | 13  | 10.13 <sup>2</sup>           | — <sup>1</sup>    | — <sup>1</sup>            | — <sup>1</sup>                         |
| Reading,            | 1   | 2,536  | —  | 11   | 70  | 3,154.67                     | 109               | 613.20                    | 3,767.87                               |
| Rowley,             | 1   | 130  | —  | 7  | 34  | 90.00                        | 21                | — <sup>1</sup>            | — <sup>1</sup>                         |
| Russell,            | 1   | 54   | —  | —  | —   | 3.00 <sup>2</sup>            | —                 | — <sup>1</sup>            | — <sup>1</sup>                         |
| Shrewsbury,         | 1   | 949  | —  | 1  | 54  | 190.80                       | 55                | — <sup>1</sup>            | — <sup>1</sup>                         |
| South Hadley,       | 1   | 710  | —  | 2  | 30  | 607.08                       | 41                | 123.27                    | 730.35                                 |
| Southwick,          | 1   | 72   | —  | —  | 3   | 38.40                        | 3                 | 8.50                      | 46.90                                  |
| Sterling,           | 1   | 180  | —  | —  | 20  | 124.30                       | 28                | 106.00                    | 230.30                                 |
| Taunton,            | 1   | 3,365  | —  | 31   | 209   | 130.80 <sup>2</sup>          | 898               | — <sup>1</sup>            | — <sup>1</sup>                         |
| Templeton,          | 1   | 360  | —  | 23   | 44  | 277.18                       | 66                | 63.04                     | 340.22                                 |
| Wakefield,          | 1   | — <sup>1</sup>   | —  | — <sup>1</sup>                                 | — <sup>1</sup>                                  | — <sup>1</sup>               | — <sup>1</sup>    | — <sup>1</sup>            | — <sup>1</sup>                         |
| Wellesley,          | 1   | 1,448  | —  | 102  | —   | 1,438.00                     | 105               | 632.00                    | 2,070.00                               |
| West Boylston,      | 1   | 200  | —  | —  | 104   | 34.80                        | 129               | — <sup>1</sup>            | — <sup>1</sup>                         |
| Westfield,          | 1   | 2,379  | —  | 17   | 115   | 1,268.50                     | 429               | 2,399.70                  | 3,668.20                               |

<sup>1</sup> Not given.<sup>2</sup> Street lights only.

TABLE 6.—*Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations:—

*For the Fiscal Year 1920.*

|   | Holyoke.       | Middle-<br>borough. | Wakefield.     | Westfield.     |
|---|----------------|---------------------|----------------|----------------|
| Daily capacity of works (feet), .                         | 1,950,000      | 125,000             | 270,000        | 605,000        |
| Greatest output (feet), . . .                             | 1,056,718      | — <sup>1</sup>      | 251,200        | 231,100        |
| Date of same, . . . . .                                   | Oct. 1         | — <sup>1</sup>      | Aug. 14        | May 29         |
| Least output (feet), . . . . .                            | 612,917        | — <sup>1</sup>      | 121,400        | 120,500        |
| Date of same, . . . . .                                   | March 4        | — <sup>1</sup>      | Nov. 20        | April 18       |
| Gas made (feet), . . . . .                                | 296,154,404    | 12,458,000          | 59,851,000     | 63,857,500     |
| Gas sold by meter (feet), . . .                           | 266,194,864    | 11,173,900          | 48,428,100     | 54,474,000     |
| Gas supplied to public buildings<br>(feet), . . . . .     | 2,186,900      | 45,600              | 181,100        | 178,600        |
| Gas used at works and offices<br>(feet), . . . . .        | —              | 96,250              | 123,700        | 474,300        |
| Gas unaccounted for (feet), . .                           | 27,781,495     | 1,139,250           | 14,542,700     | 8,755,000      |
| Percentage unaccounted for, . .                           | 9.36           | 9.12                | 22.95          | 13.67          |
| Total sales of gas (feet), . . .                          | 268,381,764    | 11,219,500          | 48,609,200     | 54,652,600     |
| Gas sold per mile of main (feet), .                       | 4,288,766      | 1,198,562           | 1,204,638      | 1,889,831      |
| Gas unaccounted for per mile of<br>main (feet), . . . . . | 443,951        | 121,704             | 360,400        | 302,739        |
| Number of consumers per mile of<br>main, . . . . .        | 229.7          | 79.7                | 69.0           | 102.9          |
| Gas sold per consumer (feet), . .                         | 18,515         | 14,978              | 17,389         | 18,310         |
| Gas materials used, . . . . .                             | — <sup>2</sup> | — <sup>3</sup>      | — <sup>4</sup> | — <sup>5</sup> |
| Fuel used, . . . . .                                      | — <sup>6</sup> | — <sup>7</sup>      | — <sup>8</sup> | — <sup>9</sup> |

<sup>1</sup> No record.

<sup>2</sup> Oil, 623,940 gallons.

<sup>3</sup> Fuel oil, 50,008 gallons.

<sup>4</sup> Oil, 116, 338 gallons.

<sup>5</sup> Oil, 63,064 gallons.

<sup>6</sup> Coal, 14,516 tons; coke, 6,994 tons.

<sup>7</sup> Coal, 122 tons; coke, 343 tons.

<sup>8</sup> Coal, 3,299 tons; coke, amount not known.

<sup>9</sup> Coal, 4,355 tons; coke, 509 tons.

TABLE 7.—*Street Mains and Meters.**Street Mains. — Length in Feet of Each Size, 1920.*

|  | Holyoke.    | Middle-<br>borough. | Wakefield.  | Westfield.  |
|--|-------------|---------------------|-------------|-------------|
| Three-quarter inch, . . . . .  | —           | —                   | 23,537      | —           |
| One inch, . . . . .  | 1,441       | —                   | 19,325      | 190         |
| One and one-quarter inch, . . . . .  | 1,235       | 50                  | 17,439      | 1,001       |
| One and one-half inch, . . . . .   | 1,717       | 165                 | 26,046      | 510         |
| One and three-quarters inch, . . . . .   | —           | —                   | —           | 4,224       |
| Two inch, . . . . .  | 10,227      | 1,762               | 53,182      | 5,375       |
| Two and one-half inch, . . . . .   | 4,312       | —                   | 338         | 1,316       |
| Three inch, . . . . .  | 64,812      | 13,685              | 25,268      | 69,056      |
| Four inch, . . . . .   | 113,264     | 28,307              | 32,216      | 55,952      |
| Six inch, . . . . .  | 66,969      | 2,231               | 13,106      | 10,295      |
| Eight inch, . . . . .  | 36,233      | 3,225               | —           | 3,053       |
| Ten inch, . . . . .  | —           | —                   | 2,600       | —           |
| Twelve inch, . . . . .   | 18,731      | —                   | —           | 1,722       |
| Fifteen inch, . . . . .  | 440         | —                   | —           | —           |
| Sixteen inch, . . . . .  | 11,030      | —                   | —           | —           |
| Total length, . . . . .  | 330,411     | 49,425              | 213,057     | 152,694     |
| Length in miles and feet, $\left\{ \begin{array}{l} \text{miles,} \\ \text{feet,} \end{array} \right.$ | 62<br>3,051 | 9<br>1,905          | 40<br>1,857 | 28<br>4,854 |
| Increase during year (feet), . . . . .   | 3,209       | —                   | 1,131       | 2,891       |

*Meters. — Number of Each, 1920.*

|  |        |     |       |       |
|--|--------|-----|-------|-------|
| Three light, . . . . .                 | 13,234 | 133 | 2,590 | 1,872 |
| Five light, . . . . .                  | 805    | 598 | 158   | 1,016 |
| Ten light, . . . . .                   | 177    | 7   | 18    | 27    |
| Twenty light, . . . . .                | 69     | 6   | 9     | 34    |
| Thirty light, . . . . .                | 46     | 1   | 6     | 21    |
| Forty-five light, . . . . .            | 13     | —   | 1     | —     |
| Fifty light, . . . . .                 | 3      | 1   | 2     | 1     |
| Sixty light, . . . . .                 | 9      | —   | —     | 2     |
| Eighty light, . . . . .                | 5      | —   | 1     | 1     |
| One hundred light, . . . . .           | 5      | —   | —     | 1     |
| One hundred and fifty light, . . . . . | 4      | —   | —     | —     |
| Two hundred light, . . . . .           | 3      | —   | —     | —     |
| Two hundred and fifty light, . . . . . | 4      | —   | —     | —     |
| Total number in use 1920, . . . . .    | 14,377 | 746 | 2,785 | 2,975 |
| Increase during year, . . . . .        | 32     | 73  | 147   | 108   |

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